

EXHIBIT 3

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION AT DAYTON

HOBART CORPORATION, <i>et al.</i> ,	:	Case No. 3:13-CV-00115
	:	
Plaintiffs,	:	Judge Walter Herbert Rice
	:	
v.	:	
	:	
THE DAYTON POWER & LIGHT	:	
COMPANY, <i>et al.</i> ,	:	
	:	
Defendants.	:	

DECLARATION OF RICHARD LANE WHITE

Pursuant to 28 U.S.C. § 1746, I, Richard White, declare the following:

1. I have personal knowledge of the facts stated herein.
2. I have been retained by Plaintiffs to provide expert testimony in this case.
3. Attached is a copy of the Introduction of my principal report in this case and a portion of my principal report called "Allocation Detail" for Waste Management of Ohio, Inc.
4. Attached is a copy of the expert rebuttal report I prepared for this case.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on December 10, 2018


Richard White 12/20/2018

HOBART CORPORATION V. THE DAYTON POWER & LIGHT COMPANY

EXPERT REPORT ON THE ALLOCATION OF RESPONSE COSTS

UNDER CERCLA

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JULY 21, 2017

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I. INTRODUCTION

A. Overview of Report

This report describes my opinions as an expert witness in the case of *Hobart Corporation v. The Dayton Power and Light Company*.¹ This report includes (1) a summary of my qualifications; (2) my opinions as an expert in this matter; and (3) an explanation of my methodology used and the bases for those opinions, including the steps taken in and the results of my analyses.²

Appendix A includes a copy of my *Curriculum Vitae* (CV). **Appendix B** lists the materials I have referenced or considered in developing my expert opinions. **Appendix C** includes the tables I have developed related to my allocation analysis (summary results) related to the South Dayton Dump & Landfill (SDDL) Site. **Appendix D** includes the tables and analyses I have developed related to my allocation analysis on a party-specific basis. **Appendix E** includes the tables I have developed related to the sensitivity analyses of my allocation opinions. **Appendix F** includes a reprint of the tables used in the narrative section of this report.

My analyses are based on the information available to me as of July 21, 2017. My opinions are subject to further review, modification and/or expansion as I am presented the opportunity to consider additional information, and review the opinions of other experts proffered by any party.

B. Compensation

My compensation is \$525 per hour.³

¹ *Hobart Corporation v. The Dayton Power and Light Company*, Case. No. 3:13-cv-115. United States District Court for the Southern District of Ohio (Western Division). See **Hobart Corporation, Kelsey-Hayes Company, and NCR Corporation's Sixth Amended Complaint Against The Dayton Power and Light Company, et. al. Case No. 3:13-cv-115-WHR. U.S. District Court for the Southern District of Ohio, Western Division. Case Document 636. (filed nunc pro tunc [on March 3, 2017] to March 1, 2017).**

² To the extent that I cite to statutes, guidance or case law, I do so from the perspective of an allocation consultant; I am not providing legal testimony in this matter.

³ Other Gnarus staff are billed at individual rates. My firm is also reimbursed for expenses incurred.

C. Scope

I was retained by the law firm of Langsam Stevens Silver & Hollaender LLP on behalf of Hobart Corporation (Hobart), Kelsey-Hayes Company (Kelsey-Hayes) and NCR Corporation (NCR (collectively, plaintiffs). I was retained to develop an expert analysis as to an appropriate allocation framework to attribute shares of response costs among the potentially responsible parties (PRPs) under CERCLA.⁴ These shares relate to certain past, ongoing, and future investigation and remediation work performed at the South Dayton Dump & Landfill (SDDL Site).⁵ I have been asked to develop this framework for allocation of recoverable response costs between the PRPs in accordance with CERCLA and other applicable allocation principles.

Some factors used to develop an allocation of costs between responsible parties can be quantified; others are uniquely “equitable” and qualitative in nature. My purpose is to assist the Court by quantifying those factors that can be quantified. This analysis will equip the Court with a “cost-based” framework for allocation which it can then modify, as it deems appropriate, for other site-specific equitable factors.⁶

⁴ See the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), also known as “Superfund.” See 42 U.S.C. § 9601 *et seq.*

⁵ “The approximately 80-acre OU1 area of the Site (79.3 acres) is located at 1901 through 2153 Dryden Road (sometimes called Springboro Pike) and 2225 East River Road in Moraine, Ohio.” See **GHD. Remedial Investigation/Feasibility Study (RI/FS) Work Plan for Operable Units 1 and 2. South Dayton Dump and Landfill Site. Moraine, Ohio. (May 1, 2017 - Revised June 14, 2017).** SDD3_00130444 - SDD3_00134193; at SDD3_00130455.

EPA identifies the site location as being at 1975 Dryden Road, Moraine (Montgomery County), OH 45439. See **In the Matter of: South Dayton Dump & Landfill. Administrative Settlement Agreement and Order on Consent for Remedial Investigation/Feasibility Study for OU1 and OU2. U.S.EPA Region 5 CERCLA Docket No. V-W-16-C-011. (June 11, 2016).** SDD3_00026117 - SDD3_00026157; at Section IV(14)(v.) (SDD3_00026123:

“Site” shall mean the South Dayton Dump and Landfill Superfund Site, located at 1975 Dryden Road in Moraine, Montgomery County, Ohio, and depicted generally on the map attached as Appendix B and all nearby areas where hazardous substances, pollutants, or contaminants have or may have come to be located from 1975 Dryden Road in Moraine, Montgomery County, Ohio, or from former operations at 1975 Dryden Road in Moraine, Montgomery County, Ohio.

⁶ The allocation at this point is based on relative quantity of waste, assuming that whatever costs are incurred for the remedy will be related to the mass of waste at the site. As additional information on remedy and cost-related issues is developed I reserve the right to address those additional issues in this allocation.

D. Qualifications

I am a Director at Gnarus Advisors LLC (Gnarus). My Gnarus office address is 1777 North Kent Street, Suite 1400, Arlington, VA 22209 USA.⁷ Prior to joining Gnarus in 2009, I was a Director at LECG, LLC and a member of its Environment & Natural Resources practice from 2001-2009. Prior to LECG, I was a director at Putnam, Hayes & Bartlett, Inc. (PHB) and a Senior Vice President at its successor, PHB Hagler Bailly; I was briefly employed at PA Consulting Group (which acquired PHB Hagler Bailly in 2000).

I am a member of Gnarus' Environmental & Natural Resources practice group. At Gnarus, I direct consulting engagements and provide expert analysis in a variety of areas. One of my areas of expertise is the allocation of response costs at Superfund sites. For the past 30 years, I have been directly involved in a number of Superfund cost allocation engagements, managing or directing most of those engagements. Selected examples of my Superfund cost allocation experience are identified in my curriculum vitae (CV). See [Appendix A](#). Over the course of my career, I have conducted allocation and other Superfund-related activities on a wide range of sites and across most of the U.S. Environmental Protection Agency (EPA) regions. I have previously been reviewed and approved by the EPA as a qualified candidate allocator for their Allocation Pilot Project, which was a project sponsored by the EPA to conduct and monitor the Superfund cost allocation process at selected sites throughout the country.⁸

I am a frequent contributor to environmental and professional journals, where I write on a range of economic and analytical issues related to my areas of expertise. These include "Applying Cost Causation Principles in Superfund Allocation Cases," with John C. Butler III, *Environmental Law*

⁷ Note that I do not maintain a physical office at this location; I routinely work from my primary home office in Plainfield, NH.

⁸ Although qualified and approved by the EPA, I did not participate as an allocator at any of the individual sites in the Pilot project.

Reporter, Vol. 28, No. 2 (February 1998) and “Eight Basic Rules of Superfund Cost Allocation,” *Environmental Law Reporter*, Vol. 30, No. 3 (March 2000).⁹

A complete listing of my publications, along with a complete listing of my previous deposition and trial testimony, is provided with my CV. See **Appendix A**.

E. Basis for Opinion

I base my opinions on the steps outlined in my analysis and the material relied upon in the process of performing that analysis, as well as on my professional training and experience. I hold my opinion to a reasonable degree of certainty, and I have reached my opinion using methods that are generally accepted in my field.

In some instances, I have been asked to assume certain information, and I cite to the source for the information underlying each assumption.

The steps in my analysis are described in the following sections and the corresponding tables, figures and appendices.

⁹ See **Richard Lane White & John C. Butler III, Applying Cost Causation Principles in Superfund Allocation Cases, 28 ELR 10067 (February 1998)**. WHITE-000001 - WHITE-000019; **Richard Lane White, Eight Basic Rules of Superfund Cost Allocation, 30 ELR 10212 (March 2000)**. WHITE-000020 - WHITE-000031.

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX D-16

Allocation Detail

Waste Management of Ohio, Inc.

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

**APPENDIX D-16
WASTE MANAGEMENT****WASTE MANAGEMENT OF OHIO, INC.**

Waste Management (WM) is not a waste generator; rather, it is a waste transporter for particular generators, and it has responsibility as one of the owner/operators of the Air Curtain Destructor (ACD). I have identified three significant pathways or waste stream components:¹

1. General Motors (which self-hauled) sent waste to the ACD. As GM is now insolvent, that share is assigned to WM as the residually available non-orphan party. The detail supporting the GM calculation is provided in its own individual appendix (See **Appendix D-18**).
2. Chrysler was hauled by a WM company and its waste was sent to the ACD. As Chrysler is now insolvent, that share is assigned to WM as the residually available non-orphan party (independently either as transporter, or as owner/operator of the ACD). The detail supporting the Chrysler calculation is provided in its own individual appendix (See **Appendix D-17**).
3. Generator Parties (solvent, in the analysis). Where WM is a transporter, I have assigned a share to WM as transporter. This analysis is developed in the narrative to this report. See **Section V** to this report.

¹ Blaylock Trucking is a predecessor of Waste Management of Ohio. It was closely affiliated with a landfill in Moraine on Dorothy Lane. Edward Grillot testified that Blaylock Trucking disposed of burnable wastes at the South Dayton Dump & Landfill, in addition to picking up wastes to dispose of at the landfill it was closely affiliated with. Blaylock trucking's share has not been quantified in this report, and is therefore not factored into Waste Management of Ohio's projected allocation share of the total site costs. I reserve the right to revise my report to assign an allocation to Waste Management of Ohio that includes Blaylock Trucking's waste. See, e.g., **Deposition of Edward Grillot. Hobart Corporation v. Waste Management of Ohio, Inc. Case No. 3:10-CV- 195. U.S. District Court Southern District of Ohio. April 24, 2012**, pp 112-114.

HOBART CORPORATION V. THE DAYTON POWER & LIGHT COMPANY

EXPERT REBUTTAL REPORT ON THE ALLOCATION OF RESPONSE COSTS UNDER CERCLA

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July 24, 2018

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I. INTRODUCTION

This rebuttal report describes my rebuttal opinions as an expert witness in the case of *Hobart Corporation v. The Dayton Power and Light Company*.¹ This report includes (1) a summary of my qualifications; (2) my rebuttal opinions as an expert in this matter; and (3) an explanation of my methodology used and the bases for those opinions, including the steps taken in and the results of my analyses.²

Appendix A is my updated CV. **Appendix B** lists the materials I have referenced or considered in developing my expert rebuttal opinions. **Appendix C** provides data tables used in my analyses. **Appendix D** provides my allocation analysis. **Appendix E** provides my analysis related to addressing orphan shares.

My analyses are based on the information available to me as of July 24, 2018. My opinions are subject to further review, modification, and/or expansion if I am presented the opportunity to consider additional information and review of the new opinions of other experts proffered by any party.

My background, qualifications, compensation, and scope of assignment were previously provided in my initial expert report.³ I have provided an updated CV reflecting recent expert testimony. This report, and my CV, reflect the fact that Gnarus Advisors (Gnarus) was acquired by Nathan Associates, Inc. (Nathan) in 2017 and as such I am both a Director at Gnarus and a Senior Vice President at Nathan.

¹ *Hobart Corporation v. The Dayton Power and Light Company*, Case. No. 3:13-cv-115. United States District Court for the Southern District of Ohio (Western Division). See **Hobart Corporation, Kelsey-Hayes Company, and NCR Corporation's Sixth Amended Complaint Against The Dayton Power and Light Company, et. al. Case No. 3:13-cv-115-WHR. U.S. District Court for the Southern District of Ohio, Western Division. Case Document 636. (filed nunc pro tunc [on March 3, 2017] to March 1, 2017).**

² To the extent I reference statutes, guidance, or case law, I do so from the perspective of an allocation consultant; I am not intending or purporting to provide legal testimony in this matter.

³ See **Expert Report of Richard Lane White. Hobart Corporation v. The Dayton Power & Light Company. Expert Report on the Allocation of Response Costs Under CERCLA. July 21, 2017. [White Initial Report (July 2017)].**

II. SUMMARY OF REBUTTAL OPINIONS

It remains my opinion that the cost basis for an allocation of recoverable response costs as the parties in the case can be reasonably estimated based on the data, documents and testimony in this case. My analysis is designed to provide the Court with a cost-based (as applicable), quantitative framework for the allocation.

It is my opinion that the shares developed in this report provide the basis for assigning cost shares to the parties in this case.

My analysis does not attempt to quantify other equitable factors that are more qualitative in nature. However, I do provide some background on these other issues that the Court may choose to evaluate in further modifying the allocation framework. In addition, other experts will address issues that may be relevant to some of these more qualitative equitable factors.

III. UPDATE OF WHITE REPORT ANALYSES

A. Modification of the Analysis at the Direction of the Court

My initial report addressed allocation subject to the parameters laid out in plaintiffs' complaint. As the Court noted,

The Sixth Amended Complaint, Doc. #636, seeks contribution for response costs arising from a 2013 Administrative Settlement and Order on Consent ("the 2013 ASAOC") between Plaintiffs and the United States Environmental Protection Agency ("EPA"). The 2013 ASAOC is focused on vapor intrusion risks at the Site. See Doc. # 1-1. The Sixth Amended Complaint also seeks contribution for response costs arising from a 2016 Administrative Settlement and Order on Consent ("the 2016 ASAOC"), Doc. #414-1. The 2016 ASAOC addresses a much broader array of contamination problems at the Site.⁴

As part of its ruling the Court effectively bifurcated the allocation, limiting the focus to the 2013 ASAOC vapor intrusion costs. Consequently, my report, and aspect of other plaintiff expert reports, have been updated to focus on vapor intrusion-related issues.

Costs for Vapor Intrusion elements, as well as other cost estimates, are provided in **Appendix C-1**. As directed by the Court, this update to my analysis focuses on Vapor Intrusion-related costs, which are estimated at **\$2.74 Million**.⁵

B. Principal Sources of Vapor Intrusion-Related Costs

Plaintiffs' expert Jeffrey A. Smith, P.G., as part of his rebuttal analysis, has evaluated the major contributions to vapor intrusion-related costs, and it is his conclusion that:

- (1) The primary contaminants impacting vapor intrusion-related costs are particular volatile organic compounds (VOCs), principally trichloroethylene (TCE), Vinyl Chloride (VC) and to a lesser degree, tetrachloroethylene or

⁴ *Hobart Corporation v. The Dayton Power and Light Company*, Case. No. 3:13-cv-115. United States District Court for the Southern District of Ohio (Western Division). Decision and Entry Sustaining in Part and Overruling in Part Certain Defendants' Joint Motion to Stay Adjudication of Claims Associated with the 2016 Administrative Settlement and Order on Consent (Doc. #780). Docket No. 816 (December 11, 2017), pp. 1-2.

⁵ See **Appendix C-1**. Net of settlement credit, the Vapor Intrusion-related cost is \$2.68 Million.

perchloroethylene (PCE). Impacts related to methane and non-VOC contaminants have a smaller overall impact on costs than the VOCs.

- (2) The primary sources for VOCs at the Site are not consistent with waste disposal at the SDDL. Rather, it appears that the VOC contamination is located proximate to several specific operations. First, it is proximate to the long-defunct Ottoson Solvents – a drum reconditioner and solvent supplier which began operations in the late 1950s on two acres of what is now part of the Valley Asphalt property. And second, the sources are proximate to the so-called current and former Dryden Road businesses.
- (3) While Mr. Smith's analysis of this issues is ongoing – and will necessarily be augmented by ongoing sampling at the Site, it is his opinion that the waste disposal at the SDDL has a limited role in vapor intrusion-related contamination and costs.

Mr. Smith's analysis does not provide a specific share related to landfill parties as compared to non-landfill sources. His work is ongoing. Nonetheless, his analysis indicates that the principal sources of vapor intrusion are sources other than parties that brought waste to the landfill at the SDDL, *i.e.*, non-landfill parties. To provide the Court with an ability to evaluate allocation issues I have provided my allocation results as a sensitivity analysis – measuring the impact of landfill vs. non-landfill sources at different ratios. See **Appendix D**.

C. Financial Viability of Principal Sources of Vapor Intrusion-Related Costs

Plaintiffs' expert Raymond F. Dovell, CPA, CFE, CFF, as part of his initial report as well as his rebuttal report, has evaluated the financial viability of various parties. With respect to Ottoson Solvents, Mr. Dovell determined that the facility's equipment was sold off in 1974, that Mr. Ottoson passed away in 2012, and that there is no evidence of active operations.⁶ In addition, many of the Dryden Road businesses have been settled out of the case, and Mr. Dovell is evaluating the financial viability of other parties. It appears that, at present, there are minimal non-settled, solvent resources to bear the non-landfill share; as such I anticipate that the Court will view the non-landfill shares as an orphan. I address orphan share issues in **Appendix E**.

⁶ **Dovell Initial Report**, page 15.

D. Accounting for Settlements

The allocation framework I developed previously has been recalibrated to reflect shares for parties remaining in the case. See **Appendix C-2**. Site cost estimates have been adjusted to reflect settlements to date. See **Appendix C-1**. In addition, plaintiffs have settled with a number of parties, including some of the Dryden Road Businesses. See **Appendix C-3**.

The Court has previously ruled that a *pro-tanto* modification for settlements is appropriate, and consistent with that ruling, I have adjusted site costs to account for settlements, apportioning settlements as between Vapor Intrusion and other cost categories based on the ratio of current site cost estimates.⁷

E. Addressing Landfill-Related Orphan Shares

Based on Mr. Smith's determination that most of the Vapor Intrusion related sources are not related to landfill waste disposal, in tandem with the fact that those sources are either settled out or appear to be insolvent, much of the Vapor Intrusion cost in this segment of the case is an orphan share. As such, I would suggest that the Court allocate this orphan share amongst the solvent parties in the case based on the relative share of total waste contribution (as recalibrated). These shares are shown in **Table 1**.

⁷ See, e.g., **Docket No. 291 [Order Approving Settlement for Dayton Board of Education] (April 20, 2015)**, at ¶ 4:

4) The payment of \$75,000.00 by the Dayton Board of Education to Plaintiffs shall be credited *pro tanto*, and not *pro rata*, during any equitable allocation of response costs among liable parties by the Court in this matter pursuant to 42 U.S.C. § 9613(f)(1). The liability of the litigants shall be reduced by the dollar amount of the Dayton Board of Education's settlement payment, and the Court need not determine the Dayton Board of Education's proportionate share of liability.

TABLE 1		
Shares (Recalibrated) For Parties in the Case - From White Initial Report (July 2017)		
Index	Party	Recalibrated Share
1	Hobart Corporation	1.56%
2	Kelsey-Hayes	6.85%
3	NCR	4.36%
4	Plaintiffs Subtotal	12.76%
5	McCall	8.96%
6	Cox Media	0.90%
7	Dayton Tire	3.94%
8	DP&L	40.69%
9	Franklin Iron & Metal Corp	7.26%
10	Monsanto	0.25%
11	Sherwin-Williams	0.73%
12	Valley Asphalt Company	10.66%
13	Waste Management of Ohio, Inc.	13.86%
14	Defendants Subtotal	87.24%
15	TOTAL	100.00%

Source: [Appendix C-2](#).

Given the limitations of waste data and the relatively minor cost (relative to site cost estimates) I would suggest the Court distribute that fraction of Vapor Intrusion cost that is related to landfill parties, among the same framework. An allocation based on these shares is provided in [Appendix D-1](#), with an alternative based on tiering (from these data) provided in [Appendix D-2](#).

F. Alternative Allocation Framework

Plaintiffs' expert Jurgen Exner, as part of his rebuttal analysis, has develop a tiering structure for parties, reflecting their relationship to both chlorinated and non-chlorinated sources. From his tiering data I have developed a scaling. See **Appendix C-5**. This scaling accounts for both chlorinated and non-chlorinated sources, and as part of this analysis I have developed a sensitivity analysis for the Court to evaluate.

In **Appendix C-6** I have developed a combined scaling reflecting both the Exner tiering and the allocation data (recalibrated) from my initial report.

In **Appendix D-3** I provide an allocation based on the Exner tiering data, and its counterpart, reflecting the combination of Exner Tiering data and the now-recalibrated scores from my initial report, in **Appendix D-4**.

A summary of the allocation shares assignable to parties based on the Exner Tiering analysis is provided in **Table 2**.

TABLE 2		
Shares for Parties in the Case Based on Exner Tiering Analysis		
Index	Party	Recalibrated Share
1	Hobart Corporation	11.45%
2	Kelsey-Hayes	6.36%
3	NCR	11.45%
4	Plaintiffs Subtotal	29.26%
5	McCall	11.45%
6	Cox Media	6.36%
7	Dayton Tire	11.45%
8	DP&L	11.45%
9	Franklin Iron & Metal Corp	2.29%
10	Monsanto	11.45%
11	Sherwin-Williams	3.56%
12	Valley Asphalt Company	11.45%
13	Waste Management of Ohio, Inc.	1.27%
14	Defendants Subtotal	70.74%
15	TOTAL	100.00%

Source: **Appendix C-5.**

A summary inclusive of both the Exner Tiering analysis and my 2017 allocation analysis (as recalibrated) is provided in **Table 3**.

TABLE 3		
Shares for Parties in the Case Based on Exner Tiering Analysis and White Allocation Shares (As Recalibrated)		
Index	Party	Recalibrated Share
1	Hobart Corporation	2.00%
2	Kelsey-Hayes	4.88%
3	NCR	5.59%
4	Plaintiffs Subtotal	12.47%
5	McCall	11.50%
6	Cox Media	0.64%
7	Dayton Tire	5.06%
8	DP&L	52.21%
9	Franklin Iron & Metal Corp	1.86%
10	Monsanto	0.32%
11	Sherwin-Williams	0.29%
12	Valley Asphalt Company	13.68%
13	Waste Management of Ohio, Inc.	1.98%
14	Defendants Subtotal	87.53%
15	TOTAL	100.00%

Source: [Appendix C-6](#).

G. Orphan Shares

In the typical contribution case, shares for which no viable party is related are consider orphan shares, and they would then be subject to redistribution globally among the remaining parties based on each party's respective share. There are two alternatives. First, the Court could reallocate shares among the parties specifically based on the allocation devised for the Vapor Intrusion-related costs, or alternatively, it could reallocate based on the global shares applicable to the full set of site costs.

Should the Court choose to allocate strictly using the allocation shares developed under any of my scenarios that relate to Vapor Intrusion-related costs, the shares would effectively default back to a 100% landfill-related share – and those are provided in each of my analyses. Should the Court choose to allocate any orphan share on the global shares, where its underlying allocation is based, for example, on the Exner Tiering, I provide a framework for that adjustment in **Appendix E**.

IV. COMMENTS ON OTHER REPORTS

My principal focus in this report has been to update the allocation analysis to comport with the Court ruling that occurred after plaintiffs' experts submitted their reports, but prior to submission of reports by the various defendant experts.

In this section I will raise and address a few selected comments from various defendant experts as they relate to allocation issues, principally as they relate to the plaintiff parties.

A. Kelsey Hayes Calculations

Mr. Wittenbrink, on behalf of Waste Management, contends that my calculations for Kelsey-Hayes are understated, and specifically understated with regards to drummed wastes. Mr. Wittenbrink calculates that Kelsey-Hayes shipped an estimated 4 drums per shipment, 8 shipments per day, 6 days per week for the entire 1947-1979 timeframe. And from this, he estimates 329,427 drums which equates to 18.12 million gallons. He likewise estimates 741,312 cubic yards of waste.⁸

By comparison, in my analysis I have assumed one load per day, also at 6 days per week, for the 1947-1979 timeframe.⁹

The data used by Mr. Wittenbrink refer to Kelsey-Hayes shipments that fall outside the time of use of the SDDL, but more importantly, are inconsistent with Mr. Wendling's testimony on frequency, and specifically his testimony regarding the frequency of drums taken to the SDDL.¹⁰ In addition, the data used by Mr. Wittenbrink attempts to maximize liquid waste calculations and does not take

⁸ See **Wittenbrink Initial Report May 18, 2018**, page 8.

⁹ See **White Initial Report, Appendix D-2 (Kelsey-Hayes)**.

¹⁰ See **White Initial Report, Appendix D-2 (Kelsey-Hayes)**. Mr. Wendling notes that trucks containing the drummed wastes came to the site approximately once per week. See *Id.*, footnote 5. (See also **Deposition of Michael A. Wendling. Hobart Corporation v. Waste Management of Ohio, Inc. Case No. 3:10-CV-195. U.S. District Court Southern District of Ohio. July 17, 2012**, pp. 121-122: "Q. How frequently would you see those types of trucks come in with that type of waste from Dayton Walther? Just give me your best estimate. A. It could be once a week type of thing. I don't think it was no two or three loads a day, but it was maybe one a week or every couple of days or so.")

into account the data that Kelsey-Hayes often sent loads that did not contain drummed waste.¹¹ Further, the loads estimated by Mr. Wittenbrink that he ascribes to Kelsey-Hayes would be inconsistent with the data on daily loads kept by SDDL.^{12,13}

B. Hobart Calculations

Both Mr. Wittenbrink and Mr. Hennett (on behalf of DP&L) assign 15 drums per month to Hobart, and assume that these wastes are all sent to the SDDL.^{14,15} But the data that these experts rely on is inconclusive as to destination. As Mr. Wittenbrink quotes:

During a recent onsite interview, Mr. Alcine Grillot discussed past disposal practices on-site. He remembers that, throughout the 1950's, 60's and part of the 1970's, barrels were brought to the site, emptied of their contents and either buried or sold to barrel recyclers. Ohio EPA documents show that from 1973 to 1976 Hobart Industries of Dayton paid to have approximately fifteen barrels per month of cleaning solvents hauled from their plants. The hauler, Mr. Sepeck, remembers disposing of the drums **at either this site or another Dayton area landfill named Blaylock landfill**. Hobart Industries has replied to the OEPA that the waste was a

¹¹ See **White Initial Report, Appendix D-2 (Kelsey-Hayes)**. Mr. Wendling notes that dump trucks also brought steel or cast iron. See *Id.*, footnote 5. Further, Mr. David Grillot testified that Kelsey-Hayes did not send any liquid waste. See *Id.*, footnote 6 (See also **Deposition of David A. Grillot. Hobart Corporation v. The Dayton Power and Light Company. Case No. 3:13-cv-115-WHR. U.S. District Court Southern District of Ohio (Western Division). May 28, 2014, p. 206**: "Q. Did Dayton Walther send any liquid waste to the site? A. Not that I recall. Q. Any sort of oils or coolants? A. Not that I recall.")

¹² See **White Initial Report, Appendix D-2 (Kelsey-Hayes)**. Mr. Wendling identifies them as in the middle of the pack in terms of customers. See *Id.*, footnote 5. (See also **Deposition of Michael A. Wendling. Hobart Corporation v. Waste Management of Ohio, Inc. Case No. 3:10-CV-195. U.S. District Court Southern District of Ohio. July 17, 2012**, pp. 119-120: Q. Would you say based upon your experience that Dayton Walther was one of the major customers of the dump? MR. SILVER: Objection, leading. THE WITNESS: Were they one of the majors? BY MR. HARBECK (Continuing): Yes. A. To my knowledge? Q. Yes. A. No. Q. "How would you describe them in terms of, you know, where they fit in the scheme of things? MR. SILVER: Objection. You can answer. THE WITNESS: Huh? MR. SILVER: You can answer. THE WITNESS: A. From 10 on down, maybe in the 6, somewhere in that neighborhood, 10 being the most. BY MR. HARBECK (Continuing): 10 being the most? A. Yeah. Q. So they were maybe six down from that? A. Yeah. They could be in the middle. In the top 10. Q. Okay. The way you described it, they would be roughly in the top 5? A. Yeah, I went backward. Top 5.)

¹³ Data on loads at the SDDL are incomplete, but in the period where records are available they indicate a range generally of 25-30 loads per day, 6 days per week. These lists are for all customers. These results do not support the calculations made by Mr. Wittenbrink. See, e.g., SDDL Daily Disposal Logs, HAI_003141 - HAI_003152.

¹⁴ See **Wittenbrink Initial Report May 18, 2018**, page 7.

¹⁵ See **Hennet Initial Report May 17, 2018**, page 23.

mixture of 1,1,1, trichloroethane, methyl ethyl ketone, xylene and Stoddard solvent.
[emphasis added]¹⁶

Yet both Mr. Wittenbrink and Mr. Hennet simply assume that all of this waste was taken only to SDDL. In my view, this works to bias their calculations upwards.

C. NCR Calculations

Mr. Wittenbrink calculates a total of 655,200 gallons of waste from NCR, based on an average of 4 drums per day, 6 days per week, over the 1947-1967 timeframe. Moreover, these are relatively small, 25 gallon drums. Mr. Wittenbrink identifies these as plating wastes.¹⁷

By comparison, Mr. Hennet's calculations assume not only the drummed wastes described above, but an additional 96 55-gallon drums per month.¹⁸

These experts consequently view NCR inconsistently – either as a moderate contributor, or as the dominant source for drummed wastes. Here again, I believe the analysis I have previously developed captures the impact of the NCR contributions.

¹⁶ See **Wittenbrink Initial Report May 18, 2018**, page 7. (Citing L_0001172 Memorandum from Ecology and Environment, Inc., Feb. 3, 1987.)

¹⁷ See **Wittenbrink Initial Report May 18, 2018**, page 9.

¹⁸ See **Hennet Initial Report May 17, 2018**, pp. 17, 22.

V. CONCLUSION

The results provided in **Tables 1 through 3**, as well as the corresponding appendices, represent my estimate of the cost-based shares assignable to each party, subject to the assumptions identified and the limitations inherent in the data evaluated.

I reserve the right to update my analysis and opinions based on court decisions and submissions by any party in the case.

This report is based on information available to me as of July 24, 2018.



Richard Lane White

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX A

Richard Lane White Curriculum Vitae (CV)

NATHAN

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Richard Lane White
SENIOR VICE PRESIDENT

OVERVIEW

Rick White is a Senior Vice President with Nathan Associates and has more than three decades of experience consulting to private clients on a range of environmental and insurance coverage issues.

One of Mr. White's areas of focus regards the allocation of costs at hazardous waste sites. Mr. White is an expert in the evaluation and analysis of liability, allocation and related issues faced by parties at Superfund sites. He has served as a neutral allocation consultant, an allocation expert for contribution cases, and has directed a number of allocation engagements on behalf of clients. Mr. White is a frequent contributor to environmental journals where he discusses a variety of cost allocation issues.

Another area of Mr. White's focus regards cost estimation techniques used to forecast future environmental cleanup. Mr. White is an expert in the development and application of probabilistic cost models and frequently works with other Nathan experts on issues related to forecasting future site cleanup costs. Mr. White has provided expert testimony in this area.

Another area of Mr. White's focus regards the evaluation of NRD claims. Mr. White is an expert in the evaluation of economic and financial modeling issues related to NRD claims. Mr. White has provided expert testimony in this area.

Another area of Mr. White's focus regards the analysis of cost claims and allocation of those claims to insurance policies in the context of environmental and product liability insurance coverage matters. He has written on a range of insurance allocation topics, presented insurance allocation methodologies for seminars, and provided expert testimony on insurance allocation issues.

EXPERIENCE

COST ALLOCATION AT SUPERFUND AND HAZAROUDS WASTE SITES

Mr. White has served as a neutral allocation consultant and as an expert in contribution suits. He has worked on sites in every region of the country and on a range of sites (e.g., landfills, groundwater plumes, battery breaking operations, manufactured gas operations, tolling operations, pesticide plants, mining operations, and incinerator sites).

- For a coalition of industrial parties at the Beacon Heights landfill (Region I), he has served as the neutral allocation consultant and the allocation expert for the contribution suit (*B.F. Goodrich v. Murtha*) where he recently provided expert testimony on cost allocation issues. As part of his analysis, he has prepared a multi-volume allocation report and assisted litigation counsel with its cash-out settlement

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offers. The *Murtha* suit involved more than 300 municipal, commercial and industrial waste generators.

- For the industrial parties at the Chemical Control Corporation site (Region 2), he served as the neutral allocation consultant. He worked with the committee on its federal settlement and internal *de minimis* buyout proposal and conducted an audit of USEPA's waste-in list to determine whether it could be used as a basis for adding additional volumetric data supplied by the PRPs. As a result of his work, an additional 50 parties and new sources of documents were identified.
- For the industrial parties at Operating Industries, Inc. landfill (Region 9), he managed the team that developed a waste-in list and conducted a separate analysis of the waste streams generated by a number of municipalities as a part of a third-party contribution suit (*Transportation Leasing v. Caltrans*). He worked closely with counsel on the *de minimis* settlement negotiations.
- For a private party he directed the allocation analysis at a major Region III groundwater NPL site in a contribution case with cleanup costs exceeding \$125 million.
- On behalf of ASARCO LLC he has provided testimony on cost allocation issues at many of the sites in the ASARCO Bankruptcy proceeding.
- On behalf of Anadarko he has provided testimony on cost allocation issues at many of the sites in the Tronox Bankruptcy proceeding.
- He has been reviewed and approved by USEPA to serve as an allocation expert in the ongoing USEPA Allocation Pilot project.

ENVIRONMENTAL COST ESTIMATION

Mr. White frequently works with other Gnarus experts whose primary role is the development of future cost estimates at environmental sites. Mr. White frequently assists those experts with related economic, finance and modeling issues.

- In the ASARCO bankruptcy, for example, Mr. White provided expert testimony on the appropriateness and application of probabilistic cost analysis and Monte Carlo simulation modeling, as well as related issues as to timing and discounting, which were being employed by another Gnarus expert whose role was to forecast future environmental liabilities.

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NATURAL RESOURCE DAMAGES

- Mr. White has worked on the evaluation and development of NRD claims. In the ASARCO bankruptcy, for example, he served as ASARCO's expert on NRD where he evaluated NRD claims at numerous sites and provided deposition and trial testimony on potential NRD claims.

ENVIRONMENTAL AND PRODUCTS LIABILITY INSURANCE COVERAGE

Mr. White's work focuses on the development of allocation models to evaluate complex multi-year, multi-policy insurance coverage programs. He has worked on the allocation of asbestos, environmental, silicone breast implant and other product liability claims.

- For a Fortune 100 client, he has developed the allocation of more than \$1 billion in costs at more than 45 sites across 15 states among 60 insurance carriers. He is currently working with the client team on settlement, in advance of trial where he is expected to present testimony on allocation.
- For a variety of clients involved in potential litigation with their insurance carriers, he has evaluated site remediation issues, including cleanup technologies and allocation issues, at a number of NPL sites in Regions V and VI.
- For a major asbestos products manufacturer, he has evaluated the potential global liability that the company faces from current and future asbestos claims in order to estimate the future claims that party might make against its primary insurance policies, and modeled exhaustion of those policies in preparation for settlement with insurance carriers.
- For a major defense contractor, he managed the project team that developed the cost estimates and allocation analysis for their multi-site environmental insurance claim. He also provided testimony on an allocation of environmental liability claims to various insurance carriers.
- For a Fortune 100 company, he directed the analysis for estimating and allocating claims in a major products liability case where the manufacturer sought recovery from its insurers. This work involved estimating the size of the product implant pool, payouts to claimants and allocation of costs incurred to various insurance carriers. As part of this work, he also evaluated asbestos, environmental, and other products claims for purposes of estimating future costs and allocation of these costs to responding carriers. He provided testimony on the allocation at deposition and trial.

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- For a domestic subsidiary of a multi-national corporation, he evaluated the allocation of site costs at three New Jersey facilities and worked with the trial team to develop its allocation methodology and its responses to insurers' arguments and analysis from a special insurance master retained by the court.

EDUCATION

Harvard University
M.P.P.

Willamette University
B.A., Economics, History, Political Science

PREVIOUS EMPLOYMENT

Gnarus Advisors, LLC (acquired by Nathan Associates)
LECG, LLC
PA Consulting Group (successor to PHB Hagler Bailly)
PHB Hagler Bailly
Putnam, Hayes & Bartlett, Inc.

PROFESSIONAL AFFILIATIONS

Member, American Bar Association
Member, American Economic Association
Member, American Association of Wine Economists
Member, American Risk and Insurance Association
Associate, Environmental Law Institute
Member (former), Boston Bar Association, Environmental Section
Member (former), Information Network for Superfund Settlements
Member (former), Editorial Board, *Strategic Environmental Management*

CONFERENCES, PRESENTATIONS AND SEMINARS

Allocations in Superfund Settlements Workshop, USEPA, Office of Enforcement, Superfund Division (January 23-24, 1992, Washington, DC).
Information Network for Superfund Settlements, INSS and Morgan, Lewis & Bockius, LLP (Various, 1990-2002).

Richard Lane White

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“Insurance Allocation Methodologies: Approaches and Implications for Coverage,” IBC Conference: Optimizing Manufactured Gas Plant Insurance Recovery: Pursuing an Effective Settlement Strategy (November 12-13, 1997, Chicago, Ill.).

Successfully Resolving Multi-Party Hazardous Waste Disputes: Alternatives to Litigation, American Arbitration Association and Clean Sites, Inc. (December 1, 1988, New York, NY).

“Anatomy of an Insurance Coverage Dispute,” American Bar Association: Environmental Litigation Midyear Meeting (February 3, 2000, Steamboat Springs, CO).

“Cost Allocation in Private Cost Recovery Cases,” The IBC Third Annual Executive Forum on Environmental Forensics: Understanding the Private Cost Recovery Litigation Process Workshop (June 6, 2000, Washington, DC).

“Order Out of Chaos: Basic Rules of Superfund Cost Allocation,” The Villanova Environmental Law Journal Twelfth Annual Symposium: Allocation – Litigating Response Cost Contribution Claims Under the Federal Superfund Act (November 4, 2000, Villanova, PA).

Mealey’s All Sums: Reallocation and Settlement Credits Conference, Mealeys Conference (November 8, 2004, Boston, MA).

PUBLICATIONS

Provided Upon Request.

RICHARD LANE WHITE
Publications, Conference Papers and Submitted Comments

1. "A Critique of Estimating Future Costs Using Most Likely Value," with Lisa A. Walsh and Brian O. Henthorn, *Remediation Journal*, Vol. 25, Issue 4 (Autumn 2015).
2. "How to Use Risk Analysis to Calculate Settlement Value," with Brian Henthorn, *Law360* (February 19, 2014).
3. "Method or Madness: Basic Principles in Equitably Allocating Superfund Response Costs," Conference Paper for The IBC Third Annual Executive Forum on Environmental Forensics: Understanding the Private Cost Recovery Litigation Process Workshop (June 26, 2000).
4. "Eight Basic Rules of Superfund Cost Allocation," *Environmental Law Reporter*, Vol. 30, No. 3 (March 2000).
5. "The Allocator's Challenge: Examining Basic Environmental Insurance Allocation Issues," Conference Paper for the American Bar Association Section of Litigation Environmental Litigation Committee Midyear Meeting (February 3, 2000).
6. "New Jersey's Highest Court Slams the Door on 'No Stacking' Advocates," with William W. Robertson and Jeffrey A. Cohen, *Environmental Claims Journal*, Vol. 11, No. 4 (Summer 1999).
7. "Basic Economic and Analytical Tools And Their Application in Environmental Analysis," with Shameek Konar, Chapter 5A in Vol. 1 of *Law of Environmental Protection*, (Sheldon M. Novick, ed.). Environmental Law Institute (March 1999).
8. "Insurance Allocation in New Jersey: The Evolution of Carter-Wallace," *Journal of Insurance Coverage*, Vol. 1, No. 5 (Spring 1999).
9. "Proposed New ASTM Standards for Estimating Environmental Liabilities Signal a Preference for the Use of Decision Analysis and Expected Cost Analysis," with Shameek Konar, *Strategic Environmental Management*, Vol. 1, No. 3 (Spring 1999).
10. "Will Insurance Allocation Ever Be Simple in New Jersey: Comparing Owens-Illinois and Carter-Wallace," *Environmental Claims Journal*, Vol. 10 No. 4 (Summer 1998).
11. "A Note on Cost Causation, Incremental Cost and Superfund Cost Allocation," submitted to USEPA pursuant to the public participation requirements of CERCLA (June 12, 1998) and subsequently published in *Mealey's Litigation Report: Superfund*, Vol. 11, No. 10 (July 1998).
12. "Aerojet Establishes an Objective Process for Evaluating Defense Costs," with John C. Butler III and Karl L. Killian, *Mealey's Litigation Report: Insurance*, Vol. 12, No. 26 (May 12, 1998).
13. "Landfills: Superfund's Next Frontier?," *Strategic Environmental Management*, Vol. 1, No. 1 (Spring 1998).
14. "Applying Cost Causation Principles in Superfund Allocation Cases," with John C. Butler III, *Environmental Law Reporter*, Vol. 28, No. 2 (February 1998).

RICHARD LANE WHITE
Publications, Conference Papers and Submitted Comments

15. "No Need To Redefine Orphan Shares," with Allen Kezsbom, *Chemical Waste Litigation Reporter*, Vol. 34, No. 6 (November 1997).
16. "Unequal Superfund Treatment: CERCLA Dupli-City," *The Environmental Corporate Counsel Report*, Vol. 5, No. 7 (October 1997).
17. Comments on USEPA's "Municipal Solid Waste Settlement Proposal," Submitted to the USEPA pursuant to notice in the Federal Register Vol. 62, No. 133, July 11, 1997, page 37231 (August 22, 1997).
18. "EPA's New Municipal Liability Proposal Sidesteps Equitable Allocation By Courts," *Toxics Law Reporter*, Vol. 12, No. 11 (August 13, 1997).
19. "The Debate Over Orphan Share Allocation," with Allen Kezsbom, *Chemical Waste Litigation Reporter*, Vol. 34, No. 3 (August 1997).
20. "Examining Risk And Risk Premiums In The Buy-Out Of Environmental Insurance Coverage," with John C. Butler III, Charles J. Queenan III and Shameek Konar, *Mealey's Litigation Report: Insurance*, Vol. 11, No. 33 (July 1, 1997).
21. "Second Circuit Reaffirms Key CERCLA Liability Principles," *Mealey's Litigation Report: Superfund*, Vol. 10, No. 1 (April 10, 1997).

RICHARD LANE WHITE
Federal Rules of Civil Procedure Rule 26(a)(2)(B) Disclosure of Prior Sworn Testimony

1. Deposition of Richard Lane White in *PolyOne Corporation v. Westlake Vinyls, Inc.*, JAMS Arbitration, Case No. 1100087719 (July 19, 2018). Topic: Allocation under contract provisions; CERCLA cost allocation. Chemical manufacturing facility in Kentucky.
2. Deposition of Richard Lane White in *Port of Ridgefield v. Union Pacific Railroad Company*, United States District Court for the Western District of Washington, Case No. 3:14-cv-06024 (May 23, 2018). Topic: MTCA cost allocation. Wood Treating facility in Washington.
3. Declaration of Richard Lane White in *Exxon Mobil Corporation v. United States*, United States District Court for the Southern District of Texas (Houston Division), Case Nos. 4:10-CV-02386 & 4:11-CV-01814 (May 9, 2018). Topic: CERCLA cost allocation, Federal AvGas contracts damages. Two oil refinery sites and multiple government-owned Plancor facilities in Texas and Louisiana.
4. Testimony of Richard Lane White in *Cyprus Amax Minerals Company v. TCI Pacific Communications, Inc.*, United States District Court for the Northern District of Oklahoma, Case No. 11-CV-252-CVE-FHM (February 27, 2018). Topic: CERCLA cost allocation. Zinc smelters and related town remediation in Oklahoma.
5. Testimony of Richard Lane White in *Seattle Times Company v. LeatherCare, Inc.*, United States District Court for the Western District of Washington, Case No. 2:15-CV-01901 (January 17, 2018). Topic: CERCLA and MTCA cost allocation. Laundry and Dry-Cleaning facility in Washington. Pre-Filed Testimony (Proffer) Entered (December 11, 2017).
6. Declaration of Richard Lane White in *Exxon Mobil Corporation v. United States*, United States District Court for the Southern District of Texas (Houston Division), Case Nos. 4:10-CV-02386 & 4:11-CV-01814 (December 15, 2017). Topic: CERCLA cost allocation, Federal AvGas contracts damages. Two oil refinery sites and multiple government-owned Plancor facilities in Texas and Louisiana.
7. Deposition of Richard Lane White in *Seattle Times Company v. LeatherCare, Inc.*, United States District Court for the Western District of Washington, Case No. 2:15-CV-01901 (July 5, 2017). Topic: CERCLA and MTCA cost allocation. Laundry and Dry-Cleaning facility in Washington.
8. Deposition of Richard Lane White in *Exxon Mobil Corporation v. United States*, United States District Court for the Southern District of Texas (Houston Division), Case Nos. 4:10-CV-02386 & 4:11-CV-01814 (April 13, 2017). Topic: CERCLA cost allocation. Two oil refinery sites and multiple government-owned Plancor facilities in Texas and Louisiana.
9. Deposition of Richard Lane White in *Cyprus Amax Minerals Company v. TCI Pacific Communications, Inc.*, United States District Court for the Northern District of Oklahoma, Case No. 11-CV-252-CVE-FHM (June 14, 2016). Topic: CERCLA cost allocation. Zinc smelters and related town remediation in Oklahoma.
10. Deposition of Richard Lane White in *New Jersey Department of Environmental Protection, et al., v. Occidental Chemical Corporation, et al.*, Superior Court for the State of New Jersey (Essex County), Docket No. ESX-L9868-05PASR (February 22, 2016). Topic: Reasonableness of Settlement. Related to NPL site in New Jersey.

RICHARD LANE WHITE

Federal Rules of Civil Procedure Rule 26(a)(2)(B) Disclosure of Prior Sworn Testimony

11. Deposition of Richard Lane White in *Exxon Mobil Corporation v. United States*, United States Court of Federal Claims, Case Nos. 09-165C, 09-882 Consolidated) (April 2, 2015). Topic: CERCLA cost allocation as it relates to Federal AvGas contracts damages. Two oil refinery sites and multiple government-owned Plancor facilities in Texas and Louisiana.
12. Declaration of Richard Lane White in *Exxon Mobil Corporation v. United States*, United States District Court for the Southern District of Texas (Houston Division), Civil Action Nos. H-10-2386 (LHR), H-11-1814 (LHR) (January 21, 2014). Topic: CERCLA cost allocation. Two oil refinery sites and multiple government-owned Plancor facilities in Texas and Louisiana.
13. Declaration of Richard Lane White in *Exxon Mobil Corporation v. United States*, United States District Court for the Southern District of Texas (Houston Division), Civil Action Nos. H-10-2386 (LHR), H-11-1814 (LHR) (September 24, 2013). Topic: CERCLA cost allocation. Two oil refinery sites and multiple government-owned Plancor facilities in Texas and Louisiana.
14. Deposition of Richard Lane White in *Exxon Mobil Corporation v. United States*, United States District Court for the Southern District of Texas (Houston Division), Case Nos. 4:10-CV-02386 & 4:11-CV-01814 (Ct. Fed. Cl.) (June 6-7, 2013). Topic: CERCLA cost allocation. Two oil refinery sites and multiple government-owned Plancor facilities in Texas and Louisiana.
15. Deposition of Richard Lane White in *Otay Land Company, et al., v. U.E. Limited, L.P., et al.*, Superior Court for the State of California (San Diego County), Case No. GIC869480 (March 27, 2013). Topic: CERCLA and HSAA cost allocation. Shooting (skeet) range in California.
16. Deposition of Richard Lane White in *Atlantic Research Corporation v. Admiral Insurance Corporation, et al.*, Superior Court for the State of New Jersey, Law Division (Bergen County), Case No. BER-L-1808-11 (March 07, 2013). Topics: Insurance allocation and probabilistic cost modeling issues related to CGL coverage. Various sites.
17. Testimony of Richard Lane White in *In Re: Tronox, Incorporated, Tronox Incorporated, et al. v. Anadarko Petroleum Corporation and Kerr-McGee Corporation*, United States Bankruptcy Court, Southern District of New York, Case No. 09-10098 (ALG) (September 07, 2012). Topics: Probabilistic cost modeling & discounting issues, CERCLA cost allocation, natural resource damages. Various sites.
18. Deposition of Richard Lane White in *In Re: Tronox, Incorporated, Tronox Incorporated, et al. v. Anadarko Petroleum Corporation and Kerr-McGee Corporation*, United States Bankruptcy Court, Southern District of New York, Case No. 09-10098 (ALG) (February 17, 2012). Topics: Probabilistic cost modeling & discounting issues, CERCLA cost allocation, natural resource damages. Various sites.
19. Deposition of Richard Lane White in *Gull Industries, Inc. v. Safeco Insurance Company of America, et al.*, Superior Court for the State of Washington (Skagit County), Case No. 10-2-01537-2 (January 19, 2012). Topic: CERCLA and MTCA cost allocation. Gas station site in Washington.

RICHARD LANE WHITE
Federal Rules of Civil Procedure Rule 26(a)(2)(B) Disclosure of Prior Sworn Testimony

20. Deposition of Richard Lane White in *Nu-West Mining, Inc., and Nu-West Industries Inc. v. United States of America*, United States District Court for the District of Idaho, Case No. 09-431-E-BLW (March 15, 2011). Topic: CERCLA cost allocation. Four phosphate mining sites in Idaho.
21. Deposition of Richard Lane White in *Evansville Greenway and Remediation Trust v. Southern Indiana Gas and Electric Company, Inc., et al.*, United States District Court, Southern District of Indiana (Evansville Division), Case No. 03:07-cv-0066-DFH-WGH (April 09, 2010). Topic: CERCLA cost allocation. Metal scrap & recycling site in Indiana.
22. Deposition of Richard Lane White in *General Electric Company v. David E. W. Lines, et al.*, Superior Court for the Commonwealth of Massachusetts (Suffolk County), Case No. 06-3106-BLS1 (April 02, 2010). Topic: Insurance allocation to CGL policies. Costs related to Hudson River and manufacturing facilities in New York and Massachusetts.
23. Certification of Richard Lane White in *Hobart Brothers Company v. National Union Fire Insurance Company, et al.*, Superior Court for the State of New Jersey, Law Division (Essex County), Case No. L-8356-97 (September 28, 2009). Topic: Insurance allocation to CGL policies. Site in New Jersey.
24. Deposition of Richard Lane White in *Intalco Aluminum Corporation v. Central National Insurance Company of Omaha, et al.*, Superior Court for the State of Washington (Whatcom County), Case No. 06-2-01842-3 (August 19, 2009). Topic: Economic damages estimation. Aluminum smelter site in Washington.
25. Deposition of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (May 12, 2009). Topics: CERCLA Cost Allocation & Natural Resource Damages. Global settlement, lead smelter site in Nebraska and lead mining site in Idaho.
26. Testimony of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (October 03, 2008). Topic: CERCLA cost allocation. Silver mining site in New Mexico.
27. Deposition of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (September 17, 2008). Topic: CERCLA cost allocation. Silver mining site in New Mexico.
28. Deposition of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (July 15, 2008). Topic: CERCLA cost allocation. Titanium mining site in New Jersey.
29. Testimony (Pre-Filed) of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (May 12, 2008). Topics: Probabilistic cost modeling & discounting issues, CERCLA cost allocation, natural resource damages for 9019 Hearing. Lead mining district sites in Missouri.

RICHARD LANE WHITE
Federal Rules of Civil Procedure Rule 26(a)(2)(B) Disclosure of Prior Sworn Testimony

30. Testimony of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (April 22, 2008). Topic: CERCLA cost allocation. Industrial facilities and waterway site in Washington.
31. Testimony of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (April 18, 2008). Topics: CERCLA cost allocation, assessment of damage claim. Lead smelter site in Washington, and private party contribution claim.
32. Deposition of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (April 16, 2008). Industrial facilities and waterway site in Washington.
33. Testimony of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (December 10, 2007). Topics: Probabilistic modeling & discounting issues, CERCLA cost allocation. PRP contribution claim, Montana.
34. Testimony (Pre-Filed) of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (November 30, 2007). Topics: Probabilistic modeling & discounting issues, CERCLA cost allocation. Smelter site in Texas.
35. Deposition of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (November 14, 2007). Topics: Probabilistic modeling & discounting issues, CERCLA cost allocation. Smelter site in Texas.
36. Deposition of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (November 02, 2007). Topics: Probabilistic cost modeling & discounting issues, CERCLA cost allocation, natural resource damages. PRP claim related to site in Montana.
37. Testimony of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (October 11, 2007). Natural resource damages, probabilistic cost modeling & discounting issues. Lead mining site in Idaho.
38. Deposition of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (October 05, 2007). Topic: Natural resource damages. Multi-state mining district in Oklahoma, Kansas and Missouri.
39. Testimony (Pre-Filed) of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (September 26, 2007). Topics: Probabilistic cost modeling & discounting issues. Smelter site in Washington.
40. Deposition of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (August 29, 2007). Natural resource damages, probabilistic cost modeling & discounting issues. Two smelter sites in Washington.

RICHARD LANE WHITE

Federal Rules of Civil Procedure Rule 26(a)(2)(B) Disclosure of Prior Sworn Testimony

41. Deposition of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (August 22, 2007). Natural resource damages, probabilistic cost modeling & discounting issues. Lead mining site in Idaho.
42. Testimony of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (August 09, 2007). CERCLA cost allocation, probabilistic cost modeling & discounting issues. Lead smelter site in Nebraska.
43. Deposition of Richard Lane White in *In Re: ASARCO, LLC, et al.*, United States Bankruptcy Court, Southern District of Texas (Corpus Christi Division), Case No. 05-21207 (July 18, 2007). CERCLA cost allocation, probabilistic cost modeling & discounting issues. Lead smelter site in Nebraska.
44. Testimony of Richard Lane White in *XIK Corporation et al., and Honeywell International, Inc. and Domtar, Inc.*, Arbitration, Arbitration Reference No. 1220035101 (May 08, 2007). CERCLA and MERLA cost allocation. Manufactured gas plant site and adjacent bay area in Minnesota.
45. Deposition of Richard Lane White in *XIK Corporation et al., and Honeywell International, Inc. and Domtar, Inc.*, Arbitration, Arbitration Reference No. 1220035101 (March 23, 2007). CERCLA and MERLA cost allocation. Manufactured gas plant site and adjacent bay area in Minnesota.
46. Affidavit of Richard Lane White in *First State Insurance Company, et al. v. Minnesota Mining & Manufacturing Company, et al.*, District Court for the State of Minnesota (Ramsey County) Second Judicial District, Case No. C3-00-1644 (March 13, 2007). Topic: Insurance allocation to CGL policies. Silicone Breast Implants.
47. Deposition of Richard Lane White in *Thomas & Betts Corporation v. The Travelers Insurance Company, et al.*, Superior Court for the State of New Jersey, Law Division (Somerset County), Case No. MID-L-1997-00 (March 02, 2007). Topic: Insurance allocation to CGL policies. Various sites.
48. Deposition of Richard Lane White in *CBS Operations, Inc. (Viacom International, Inc.) v. Admiral Insurance Company, et al.*, Superior Court for the State of New Jersey, Law Division (Somerset County), Case No. SOM-L-1739-99 (December 19, 2006). Topic: Insurance allocation to CGL policies. Various sites.
49. Deposition of Richard Lane White in *Robert M. Friedland v. TIC - The Industrial Company, et al.*, United States District Court for the District of Colorado, Case No. 04-cv-1263-PSF-MEH (November 16, 2006). Topic: CERCLA cost allocation. Gold mining site in Colorado.
50. Declaration of Richard Lane White in *United States of America v. Donald E. Horne, et al.*, United States District Court, Western District of Missouri (Western Division), Case No. 05-0497-NKL (September 05, 2006). Topic: CERCLA cost allocation and divisibility issues. Herbicide blending site in Missouri.
51. Certification of Richard Lane White in *Hobart Brothers Company v. National Union Fire Insurance Company, et al.*, Superior Court for the State of New Jersey, Law Division (Essex County), Case No. L-8356-97 (April 13, 2006). Topic: Insurance allocation to CGL policies. Site in New Jersey.

RICHARD LANE WHITE

Federal Rules of Civil Procedure Rule 26(a)(2)(B) Disclosure of Prior Sworn Testimony

52. Deposition of Richard Lane White in *Reynolds Metals Company and ALCOA, Inc. v. Whittaker Corporation*, United States District Court, Southern District of Texas (Victoria Division), Case No. V-02-84 (December 07, 2005). Topic: CERCLA cost allocation. Aluminum extrusion plant site in Texas.
53. Certification of Richard Lane White in *IMO Industries, Inc. v. Transamerica Corporation, et al.*, Superior Court for the State of New Jersey, Law Division (Mercer County), Case No. L-2140-03 (September 9, 2005). Topic: Insurance allocation to CGL policies. Various sites.
54. Deposition of Richard Lane White in *RSR Corporation, et al. v. A.I.U. Insurance Company, et al.*, District Court for the State of Texas (Harrison County) 71st Judicial District, Case No. 93-0127 (February 18, 2005). Topic: Insurance allocation to CGL policies. Various sites.
55. Deposition of Richard Lane White in *First State Insurance Company, et al. v. Minnesota Mining & Manufacturing Company, et al.*, District Court for the State of Minnesota (Ramsey County) Second Judicial District, Case No. C3-00-1644 (June 30, 2004). Topic: Insurance allocation to CGL policies. Silicone Breast Implants.
56. Supplemental Affidavit of Richard Lane White in *First State Insurance Company, et al. v. Minnesota Mining & Manufacturing Company, et al.*, District Court for the State of Minnesota (Ramsey County) Second Judicial District, Case No. C3-00-1644 (May 26, 2004). Topic: Insurance allocation to CGL policies. Silicone Breast Implants.
57. Affidavit of Richard Lane White in *First State Insurance Company, et al. v. Minnesota Mining & Manufacturing Company, et al.*, District Court for the State of Minnesota (Ramsey County) Second Judicial District, Case No. C3-00-1644 (February 06, 2004). Topic: Insurance allocation to CGL policies. Silicone Breast Implants.
58. Deposition of Richard Lane White in *RSR Corporation, et al. v. A.I.U. Insurance Company, et al.*, District Court for the State of Texas (Harrison County) 71st Judicial District, Case No. 93-0127 (February 19, 2003). Topic: Insurance allocation to CGL policies. Various sites.
59. Deposition of Richard Lane White in *RSR Corporation, et al. v. A.I.U. Insurance Company, et al.*, District Court for the State of Texas (Harrison County) 71st Judicial District, Case No. 93-0127 (September 13, 2002). Topic: Insurance allocation to CGL policies. Various sites.
60. Deposition of Richard Lane White in *Rohm and Haas Company v. American Cyanamid Company, et al.*, United States District Court for the District of New Jersey, Case No. 95-1865 (DMC) and 99-1891 (DMC) (July 12, 2002). Topic: CERCLA cost allocation. Drum disposal (transshipment) site in Rhode Island.
61. Testimony (Pre-Filed) of Richard Lane White in *First State Insurance Company, et al. v. Minnesota Mining & Manufacturing Company, et al.*, District Court for the State of Minnesota (Ramsey County) Second Judicial District, Case No. C8-99-160 (March 06, 2002). Topic: Insurance allocation to CGL policies. Silicone Breast Implants.

RICHARD LANE WHITE

Federal Rules of Civil Procedure Rule 26(a)(2)(B) Disclosure of Prior Sworn Testimony

62. Deposition of Richard Lane White in *Procter v. Lockheed Corporation*, Superior Court for the State of California (Santa Clara County), Case No. 731752 (April 26, 2000). Topic: CERCLA cost allocation. Industrial site in California.
63. Testimony of Richard Lane White in *First State Insurance Company, et al. v. Minnesota Mining & Manufacturing Company, et al.*, District Court for the State of Minnesota (Ramsey County) Second Judicial District, Case No. C8-99-160 (February 15, 2000). Topic: Insurance allocation to CGL policies. Silicone Breast Implants.
64. Deposition of Richard Lane White in *First State Insurance Company, et al. v. Minnesota Mining & Manufacturing Company, et al.*, District Court for the State of Minnesota (Ramsey County) Second Judicial District, Case No. C8-99-160 (February 10, 2000). Topic: Insurance allocation to CGL policies. Silicone Breast Implants.
65. Deposition of Richard Lane White in *First State Insurance Company, et al. v. Minnesota Mining & Manufacturing Company, et al.*, District Court for the State of Minnesota (Ramsey County) Second Judicial District, Case No. C8-99-160 (October 01, 1999). Topic: Insurance allocation to CGL policies. Silicone Breast Implants.
66. Deposition of Richard Lane White in *Ruetgers-Nease Corporation v. Occidental Chemical Corporation, et al.*, United States District Court, Northern District of Ohio (Eastern Division), Case No. 4:97 CV 811 (August 12, 1999). Topic: CERCLA cost allocation. Chemical & pesticide tolling and compounding site in Indiana.
67. Supplemental Affidavit of Richard Lane White in *First State Insurance Company, et al. v. Minnesota Mining & Manufacturing Company, et al.*, District Court for the State of Minnesota (Ramsey County) Second Judicial District, Case No. C8-99-160 (June 30, 1999). Topic: Insurance allocation to CGL policies. Silicone Breast Implants.
68. Affidavit of Richard Lane White in *First State Insurance Company, et al. v. Minnesota Mining & Manufacturing Company, et al.*, District Court for the State of Minnesota (Ramsey County) Second Judicial District, Case No. C8-99-160 (June 16, 1999). Topic: Insurance allocation to CGL policies. Silicone Breast Implants.
69. Rebuttal testimony of Richard Lane White in *B. F. Goodrich, et al. v. Murtha et al.*, United States District Court for the District of Connecticut, Case No. 3:87 CV 52 (July 02, 1998). Topic: CERCLA cost allocation. Co-disposal landfill in Connecticut.
70. Testimony of Richard Lane White in *B. F. Goodrich, et al. v. Murtha et al.*, United States District Court for the District of Connecticut, Case No. 3:87 CV 52 (May 27-29, 1998). Topic: CERCLA cost allocation. Co-disposal landfill in Connecticut.
71. Deposition of Richard Lane White in *Rockwell International Corporation. v. Aetna Casualty & Surety Company, et al.*, Superior Court for the State of California (Los Angeles County), Case No. BC 050 767 (November 30, 1995). Topic: Insurance allocation to CGL policies. Various sites.

RICHARD LANE WHITE
Federal Rules of Civil Procedure Rule 26(a)(2)(B) Disclosure of Prior Sworn Testimony

72. Declaration of Richard Lane White in *Rockwell International Corporation. v. Aetna Casualty & Surety Company, et al.*, Superior Court for the State of California (Los Angeles County), Case No. BC 050 767 (July 13, 1995). Topic: Insurance allocation to CGL policies. Various sites.

Note: Listing of affidavits, declarations and similar materials may be incomplete. Also note that under Fed. R. Civ. P. 26(a)(2)(B) this listing is only required for the prior 4 years of testimony. This listing is a complete listing of my prior sworn testimony and therefore exceeds the requirement.

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX B

**Documents Considered for White Rebuttal Report
(Not Previously Identified in White 2017 Report)**

Appendix B

DOCUMENTS CONSIDERED - WHITE REBUTTAL REPORT

1. Expert Reports

Index	Title
1	Delaney, B. Tod. Report (2018-05-18)
2	Dovel, Raymond. Report (2017-07-21)
3	Doyle, Patrick O. Report (2018-05-18)
4	Exner, Jurgen. Report (2017-07-21)
5	Finley, Brent L. Report (2018-05-18)
6	Froehlich, Ralph A. Report (2018-05-18)
7	Getchell, Frank. Report (2018-05-18)
8	Hagen, David J. Report (2018-05-18)
9	Hennet, Remy J-C. Report (2018-05-18)
10	Kacsmar, Swiatoslav. Report (2018-05-18)
11	Mullin, Leo. Report (2017-07-21)
12	Quigley, Steve. Report (2017-07-21)
13	Ram, Neil M. and Gerbig, Chase A. Report (2018-05-18)
14	Shields, Walter J. Report (2018-05-18)
15	Smith, Jeff. Report (2017-07-21)
16	Strayer, David C. Report (2018-05-18)
17	White, Randall. Report (2018-05-18)
18	White, Richard Lane. Report (2017-07-21)
19	Wittenbrink, Christopher M. Report (2018-05-18)

2. Case Documents

- 20 Case Docket No. 290
- 21 Case Docket No. 291
- 22 Case Docket No. 314
- 23 Case Docket No. 317
- 24 Case Docket No. 318
- 25 Case Docket No. 333
- 26 Case Docket No. 359
- 27 Case Docket No. 362
- 28 Case Docket No. 364
- 29 Case Docket No. 369
- 30 Case Docket No. 376
- 31 Case Docket No. 378
- 32 Case Docket No. 379
- 33 Case Docket No. 381
- 34 Case Docket No. 382
- 35 Case Docket No. 384
- 36 Case Docket No. 386
- 37 Case Docket No. 387
- 38 Case Docket No. 397

Appendix B

DOCUMENTS CONSIDERED - WHITE REBUTTAL REPORT

1. Expert Reports

Index	Title
39	Case Docket No. 415
40	Case Docket No. 620
41	Case Docket No. 622
42	Case Docket No. 623
43	Case Docket No. 626
44	Case Docket No. 628
45	Case Docket No. 629
46	Case Docket No. 644
47	Case Docket No. 653
48	Case Docket No. 665
49	Case Docket No. 742
50	Case Docket No. 769
51	Case Docket No. 774
52	Case Docket No. 778
53	Case Docket No. 780
54	Case Docket No. 816
55	Case Docket No. 840
56	Case Docket No. 841

3. Site Cost Data

- 57 GHD. Memorandum from Steve Quiqley to Langsam Stevens. July 12, 2017. Subject: Cost Estimate for Remedial Design/Remedial Action South Dayton Dump and Landfill (SDDL) Site, Moraine, Ohio.
- 58 GHD. Memorandum from Steve Quiqley to Langsam Stevens. July 19, 2018. Subject: Cost Estimate for Vapor Intrusion Control Activities and Anticipated Remedial Investigation/Feasibility Study Investigation - updated July 2018 South Dayton Dump and Landfill (SDDL) Site, Moraine, Ohio.

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX C

DATA TABLES

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX C-01

SITE COST ESTIMATES

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-01

SITE COST ESTIMATES

Index	Cost Scenario or Element	Cost (\$ Millions)	Settlement Adjustment	Net of Settlements	Notes
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Past Costs

1	VI ASAO C Costs				
2	CRA/GHD	\$ 1.23	\$ (0.03)	\$ 1.21	[3]
3	U.S. EPA	\$ 0.45	\$ (0.01)	\$ 0.44	[3]
4	Subtotal	\$ 1.69	\$ (0.04)	\$ 1.65	
5	RI/FS ASAO C Costs				
6	CRA/GHD	\$ 1.24	\$ (0.03)	\$ 1.21	[3]
7	U.S. EPA	\$ 0.94	\$ (0.02)	\$ 0.92	[3]
8	Subtotal	\$ 2.18	\$ (0.05)	\$ 2.14	
9	PRP Identification Costs				
10	Ardent	\$ 0.44	\$ (0.01)	\$ 0.43	[3]
11	FTI	\$ 0.04	\$ (0.00)	\$ 0.04	[3]
12	Subtotal	\$ 0.48	\$ (0.01)	\$ 0.47	
13	Total - Past Costs	4.35	-0.09	4.26	

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-01

SITE COST ESTIMATES

Index	Cost Scenario or Element	Cost (\$ Millions)	Settlement Adjustment	Net of Settlements	Notes
Future Cost Estimates					
14	VI ASAO Cost Estimate	\$ 2.74		\$ 2.74	[1]
15	Less Past Cost	\$ (1.23)		\$ (1.23)	
16	Net Future Costs	\$ 1.51		\$ 1.51	
17	Agency Oversight	\$ 0.22		\$ 0.22	[1]
18	Net Future Costs	\$ 1.73	\$ (0.04)	\$ 1.69	
19	RI/FS ASAO Cost Estimate	\$ 5.04		\$ 5.04	[1]
20	Less Past Cost	\$ (1.24)		\$ (1.24)	
21	Net Future Costs	\$ 3.80		\$ 3.80	
22	Agency Oversight	\$ 0.75		\$ 0.75	[1]
23	Net Future Costs	\$ 4.55	\$ (0.10)	\$ 4.45	
24	RD/RA Future Cost Estimate	\$ 89.35	\$ (1.91)	\$ 87.44	[2]
25	Total - Future Costs	\$ 95.62	\$ (2.04)	\$ 93.58	

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-01						
SITE COST ESTIMATES						
Index	Cost Scenario or Element	Cost (\$ Millions)	Settlement Adjustment	Net of Settlements	Notes	
Total Site Cost						
26	Total - Past Costs	\$ 4.35	\$ (0.09)	\$ 4.26		
27	Total - Future Costs	\$ 95.62	\$ (2.04)	\$ 93.58		
28	Total Cost	\$ 99.97	\$ (2.13)	\$ 97.84		

Source: [1] GHD Memorandum. July 19, 2018. [2] GHD Memorandum. July 12, 2017. [3] Campbell Invoice Summary (July 2018).

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX C-02

**ALLOCATION SHARES - RECALIBRATED SHARES FOR PARTIES
CURRENTLY IN THE CASE**

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-02

ALLOCATION SHARES - RECALIBRATED SHARES FOR PARTIES CURRENTLY IN THE CASE

Index	Party	Recalibrated Shares
1	Hobart Corporation	1.56%
2	Kelsey-Hayes	6.85%
3	NCR	4.36%
	Plaintiffs Subtotal	12.76%
4	McCall	8.96%
5	Cox Media	0.90%
6	Dayton Tire	3.94%
7	DP&L	40.69%
8	Franklin Iron & Metal Corp	7.26%
9	Monsanto	0.25%
10	Sherwin-Williams	0.73%
11	Valley Asphalt Company	10.66%
12	Waste Management of Ohio, Inc.	13.86%
	Defendants Subtotal	87.24%
	TOTAL	100.00%

See Appendix C-02 (B).

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-02 (A)

**SUGGESTED TIERING OF PARTIES - BASED ON WHITE INITIAL REPORT ALLOCATION
(AS RECALIBRATED)**

Index	Party	Recalibrated Shares	Suggested Share
1	DP&L	40.69%	40.00%
2	Average - Tier 1	40.69%	
3	Waste Management of Ohio, Inc.	13.86%	12.00%
4	Valley Asphalt Company	10.66%	12.00%
5	Average - Tier 2	12.26%	
6	McCall	8.96%	7.50%
7	Franklin Iron & Metal Corp	7.26%	7.50%
8	Kelsey-Hayes	6.85%	7.50%
9	Average - Tier 3	7.69%	
10	NCR	4.36%	3.50%
11	Dayton Tire	3.94%	3.50%
12	Hobart Corporation	1.56%	3.50%
13	Average - Tier 4	3.28%	
14	Cox Media	0.90%	1.00%
15	Sherwin-Williams	0.73%	1.00%
16	Monsanto	0.25%	1.00%
17	Average - Tier 5	0.62%	
		<u>100.0%</u>	

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-02 (B)

ALLOCATION SHARES - WHITE INITIAL REPORT (JULY 2017)

Index	Party	Shares	Status	Shares in Currently	Recalibrated Shares
1	Hobart Corporation	1.46%	IN	1.46%	1.56%
2	Kelsey-Hayes	6.42%	IN	6.42%	6.85%
3	NCR	4.09%	IN	4.09%	4.36%
	Plaintiffs Subtotal	11.97%		11.97%	12.76%
4	Coca-Cola	0.46%		0.00%	0.00%
5	McCall	8.41%	IN	8.41%	8.96%
6	Cox Media	0.84%	IN	0.84%	0.90%
7	Dayton Industrial Drum	0.39%		0.00%	0.00%
8	Dayton Tire	3.70%	IN	3.70%	3.94%
9	DP&L	38.18%	IN	38.18%	40.69%
10	Duriron (Flowserve)	5.06%		0.00%	0.00%
11	Franklin Iron & Metal Corp	6.81%	IN	6.81%	7.26%
12	Harris-Seybold	0.26%		0.00%	0.00%
13	Monsanto	0.23%	IN	0.23%	0.25%
14	Sherwin-Williams	0.68%	IN	0.68%	0.73%
15	Valley Asphalt Company	10.00%	IN	10.00%	10.66%
16	Waste Management of Ohio, Inc. (GM ACD Share)	1.36%	IN	1.36%	1.45%
17	Waste Management of Ohio, Inc. (Chrysler Transporter Share)	9.54%	IN	9.54%	10.16%
18	Waste Management of Ohio, Inc. (Non-Chrysler Transporter Share)	2.10%	IN	2.10%	2.24%
	Defendants Subtotal	88.03%		81.86%	87.24%
	TOTAL	100.00%		93.83%	100.00%

See White Initial Report (July 2017), Table 3.

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX C-03

SETTLED PARTIES AND SETTLEMENT VALUES

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-03

SETTLED PARTIES AND SETTLEMENT VALUES

Index	Party	Settlement (\$ Dollars)	Docket No.	
			Motion for Approval	Court Approval
Case Parties				
1	Dayton Board of Education	\$ 75,000	290	291
2	LM Berry	\$ 37,500	362	376
3	University of Dayton	\$ 75,000	317	364
4	Day International	\$ 75,000	314	318
5	Reynolds and Reynolds	\$ 150,000	333	378
6	Fickert Devco	\$ 150,000	369	382
7	P-Americas	\$ 95,000	359	379
8	Ohio Bell	\$ 290,000	381	386
9	PPG Industries	\$ 105,000	384	387
10	Newmark	\$ 110,000	397	415
11	City of Dayton	\$ 150,000	622	623
12	Peerless	\$ 500	629	644
13	DAP/La Mirada	\$ 84,375	653	665
14	Harris	\$ 225,000	620	Pending
Third Party Defendants				
15	Dryden Road Investments, LLC	\$ 10,000	626	628
16	Jim City Salvage	\$ 500	626	628
17	Ronald H. Barnett	\$ 500	626	628
18	South Dayton Landfill Remediation Trust	\$ 500,000	626	628
Total Settlements:		\$ 2,133,375		

Source: See Referenced Case Docket Nos. Note that the Harris settlement is referenced by the Mediators Note.

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX C-04

DISTRIBUTION OF SETTLEMENT CREDITS TO COST CATEGORIES

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-04

DISTRIBUTION OF SETTLEMENT CREDITS TO PRINCIPAL COST CATEGORIES

Index	Party	Settlement (\$ Dollars)	Cost Category				Total
			Past Cost	Vapor Intrusion	RI/FS	Remaining Remediation	
Case Parties							
1	Dayton Board of Education	\$ 75,000.00	\$ 3,262.49	\$ 1,295.64	\$ 3,410.98	\$ 67,030.89	\$ 75,000.00
2	LM Berry	\$ 37,500.00	\$ 1,631.24	\$ 647.82	\$ 1,705.49	\$ 33,515.45	\$ 37,500.00
3	University of Dayton	\$ 75,000.00	\$ 3,262.49	\$ 1,295.64	\$ 3,410.98	\$ 67,030.89	\$ 75,000.00
4	Day International	\$ 75,000.00	\$ 3,262.49	\$ 1,295.64	\$ 3,410.98	\$ 67,030.89	\$ 75,000.00
5	Reynolds and Reynolds	\$ 150,000.00	\$ 6,524.98	\$ 2,591.28	\$ 6,821.96	\$ 134,061.79	\$ 150,000.00
6	Fickert Devco	\$ 150,000.00	\$ 6,524.98	\$ 2,591.28	\$ 6,821.96	\$ 134,061.79	\$ 150,000.00
7	P-Americas	\$ 95,000.00	\$ 4,132.49	\$ 1,641.14	\$ 4,320.57	\$ 84,905.80	\$ 95,000.00
8	Ohio Bell	\$ 290,000.00	\$ 12,614.96	\$ 5,009.80	\$ 13,189.12	\$ 259,186.12	\$ 290,000.00
9	PPG Industries	\$ 105,000.00	\$ 4,567.48	\$ 1,813.89	\$ 4,775.37	\$ 93,843.25	\$ 105,000.00
10	Newmark	\$ 110,000.00	\$ 4,784.98	\$ 1,900.27	\$ 5,002.77	\$ 98,311.98	\$ 110,000.00
11	City of Dayton	\$ 150,000.00	\$ 6,524.98	\$ 2,591.28	\$ 6,821.96	\$ 134,061.79	\$ 150,000.00
12	Peerless	\$ 500.00	\$ 21.75	\$ 8.64	\$ 22.74	\$ 446.87	\$ 500.00
13	DAP/La Mirada	\$ 84,375.00	\$ 3,670.30	\$ 1,457.59	\$ 3,837.35	\$ 75,409.76	\$ 84,375.00
14	Harris	\$ 225,000.00	\$ 9,787.47	\$ 3,886.92	\$ 10,232.93	\$ 201,092.68	\$ 225,000.00
Third Party Defendants							
15	Dryden Road Investments, LLC	\$ 10,000.00	\$ 435.00	\$ 172.75	\$ 454.80	\$ 8,937.45	\$ 10,000.00
16	Jim City Salvage	\$ 500.00	\$ 21.75	\$ 8.64	\$ 22.74	\$ 446.87	\$ 500.00
17	Ronald H. Barnett	\$ 500.00	\$ 21.75	\$ 8.64	\$ 22.74	\$ 446.87	\$ 500.00
18	South Dayton Landfill Remediation Trust	\$ 500,000.00	\$ 21,749.93	\$ 8,637.59	\$ 22,739.86	\$ 446,872.62	\$ 500,000.00
Total Settlements:		\$ 2,133,375.00	\$ 92,801.50	\$ 36,854.46	\$ 97,025.28	\$ 1,906,693.77	\$ 2,133,375.00
Share			4.35%	1.73%	4.55%	89.37%	100.00%
Cost Estimates:		\$	\$ 4,348,743	\$ 1,727,026	\$ 4,546,672	\$ 89,349,000	\$ 99,971,441
Share			4.35%	1.73%	4.55%	89.37%	100.00%

Source: See [Appendix C-3](#) (Settlements) and [Appendix C-1](#) (Costs).

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX C-05

**ALLOCATION SHARES - RECALIBRATED SHARES FOR PARTIES
CURRENTLY IN THE CASE
Tiered Results - Based on Exner Analysis**

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-05

ALLOCATION SHARES - RECALIBRATED SHARES FOR PARTIES CURRENTLY IN THE CASE

Tiered Results - Based on Exner Analysis

Index	Party	Chlorinated			Non-Chlorinated			Composite Score	Recalibrated Shares
		80%			20%				
		Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3		
		1	0.5	0.1	1	0.5	0.1		
1	Hobart Corporation	0.8					0.1	0.90	11.45%
2	Kelsey-Hayes		0.4				0.1	0.50	6.36%
3	NCR	0.8					0.1	0.90	11.45%
Plaintiffs Subtotal								2.30	29.26%
4	McCall	0.8					0.1	0.90	11.45%
5	Cox Media		0.4				0.1	0.50	6.36%
6	Dayton Tire	0.8					0.1	0.90	11.45%
7	DP&L	0.8					0.1	0.90	11.45%
8	Franklin Iron & Metal Corp			0.08			0.1	0.18	2.29%
9	Monsanto	0.8					0.1	0.90	11.45%
10	Sherwin-Williams				0.2			0.28	3.56%
11	Valley Asphalt Company		0.08				0.1	0.90	11.45%
12	Waste Management of Ohio, Inc.	0.8		0.08			0.02	0.10	1.27%
Defendants Subtotal								5.56	70.74%
TOTAL								7.86	100.00%

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-05 (A)									
ALLOCATION SHARES - RECALIBRATED SHARES FOR PARTIES CURRENTLY IN THE CASE									
Tiered Results - Based on Exner Analysis									

Index	Party	Chlorinated			Non-Chlorinated			Composite Score	Recalibrated Shares
		90%			10%				
		Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3		
		1	0.5	0.1	1	0.5	0.1		
1	Hobart Corporation	0.9					0.05	0.95	11.76%
2	Kelsey-Hayes		0.45				0.05	0.50	6.19%
3	NCR	0.9					0.05	0.95	11.76%
Plaintiffs Subtotal								2.40	29.70%
4	McCall	0.9					0.05	0.95	11.76%
5	Cox Media		0.45				0.05	0.50	6.19%
6	Dayton Tire	0.9					0.05	0.95	11.76%
7	DP&L	0.9					0.05	0.95	11.76%
8	Franklin Iron & Metal Corp			0.09			0.05	0.14	1.73%
9	Monsanto	0.9					0.05	0.95	11.76%
10	Sherwin-Williams							0.19	2.35%
11	Valley Asphalt Company			0.09	0.1		0.05	0.95	11.76%
12	Waste Management of Ohio, Inc.	0.9						0.10	1.24%
Defendants Subtotal				0.09			0.01	5.68	70.30%
TOTAL								8.08	100.00%

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-05 (B)

ALLOCATION SHARES - RECALIBRATED SHARES FOR PARTIES CURRENTLY IN THE CASE

Tiered Results - Based on Exner Analysis

Index	Party	Chlorinated			Non-Chlorinated			Composite Score	Recalibrated Shares
		70%			30%				
		Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3		
		1	0.5	0.1	1	0.5	0.1		
1	Hobart Corporation	0.7				0.15		0.85	11.13%
2	Kelsey-Hayes		0.35			0.15		0.50	6.54%
3	NCR	0.7				0.15		0.85	11.13%
Plaintiffs Subtotal								2.20	28.80%
4	McCall	0.7				0.15		0.85	11.13%
5	Cox Media		0.35			0.15		0.50	6.54%
6	Dayton Tire	0.7				0.15		0.85	11.13%
7	DP&L	0.7				0.15		0.85	11.13%
8	Franklin Iron & Metal Corp			0.07		0.15		0.22	2.88%
9	Monsanto	0.7				0.15		0.85	11.13%
10	Sherwin-Williams				0.3			0.37	4.84%
11	Valley Asphalt Company			0.07		0.15		0.85	11.13%
12	Waste Management of Ohio, Inc.	0.7		0.07			0.03	0.10	1.31%
Defendants Subtotal								5.44	71.20%
TOTAL								7.64	100.00%

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-05 (C)									
ALLOCATION SHARES - RECALIBRATED SHARES FOR PARTIES CURRENTLY IN THE CASE									
Tiered Results - Based on Exner Analysis									

Index	Party	Chlorinated			Non-Chlorinated			Composite Score	Recalibrated Shares
		80%			20%				
		Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3		
		1	0.5	0.05	1	0.5	0.05		
1	Hobart Corporation	0.8				0.1		0.90	11.64%
2	Kelsey-Hayes		0.4			0.1		0.50	6.47%
3	NCR	0.8				0.1		0.90	11.64%
Plaintiffs Subtotal								2.30	29.75%
4	McCall	0.8				0.1		0.90	11.64%
5	Cox Media		0.4			0.1		0.50	6.47%
6	Dayton Tire	0.8				0.1		0.90	11.64%
7	DP&L	0.8				0.1		0.90	11.64%
8	Franklin Iron & Metal Corp			0.04		0.1		0.14	1.81%
9	Monsanto	0.8				0.1		0.90	11.64%
10	Sherwin-Williams				0.2			0.24	3.10%
11	Valley Asphalt Company		0.04					0.90	11.64%
12	Waste Management of Ohio, Inc.	0.8		0.04		0.1	0.01	0.05	0.65%
Defendants Subtotal								5.43	70.25%
TOTAL								7.73	100.00%

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-05 (D)									
ALLOCATION SHARES - RECALIBRATED SHARES FOR PARTIES CURRENTLY IN THE CASE									
Tiered Results - Based on Exner Analysis									

Index	Party	Chlorinated			Non-Chlorinated			Composite Score	Recalibrated Shares
		80%			20%				
		Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3		
		1	0.25	0.05	1	0.25	0.05		
1	Hobart Corporation	0.8				0.05		0.85	12.45%
2	Kelsey-Hayes		0.2			0.05		0.25	3.66%
3	NCR	0.8				0.05		0.85	12.45%
Plaintiffs Subtotal								1.95	28.55%
4	McCall	0.8				0.05		0.85	12.45%
5	Cox Media		0.2			0.05		0.25	3.66%
6	Dayton Tire	0.8				0.05		0.85	12.45%
7	DP&L	0.8				0.05		0.85	12.45%
8	Franklin Iron & Metal Corp			0.04		0.05		0.09	1.32%
9	Monsanto	0.8				0.05		0.85	12.45%
10	Sherwin-Williams				0.2			0.24	3.51%
11	Valley Asphalt Company		0.04					0.85	12.45%
12	Waste Management of Ohio, Inc.	0.8		0.04		0.05	0.01	0.05	0.73%
Defendants Subtotal								4.88	71.45%
TOTAL								6.83	100.00%

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX C-06

**ALLOCATION SHARES - RECALIBRATED SHARES FOR PARTIES
CURRENTLY IN THE CASE**

**Tiered Results - Based on Exner Analysis in Tandem with White
Report Allocation Data**

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX C-06					
ALLOCATION SHARES - RECALIBRATED SHARES FOR PARTIES CURRENTLY IN THE CASE					
Tiered Results - Based on Exner Analysis in Tandem with White Report Allocation Data					

Index	Party	Composite Score - Weighting Tiers	White Initial Report Shares	Combined Score	Recalibrated Shares
1	Hobart Corporation	0.90	1.56%	1.40%	2.00%
2	Kelsey-Hayes	0.50	6.85%	3.42%	4.88%
3	NCR	0.90	4.36%	3.92%	5.59%
	Plaintiffs Subtotal	2.30	12.76%	8.74%	12.47%
4	McCall	0.90	8.96%	8.07%	11.50%
5	Cox Media	0.50	0.90%	0.45%	0.64%
6	Dayton Tire	0.90	3.94%	3.55%	5.06%
7	DP&L	0.90	40.69%	36.62%	52.21%
8	Franklin Iron & Metal Corp	0.18	7.26%	1.31%	1.86%
9	Monsanto	0.90	0.25%	0.22%	0.32%
10	Sherwin-Williams	0.28	0.73%	0.20%	0.29%
11	Valley Asphalt Company	0.90	10.66%	9.59%	13.68%
12	Waste Management of Ohio, Inc.	0.10	13.86%	1.39%	1.98%
	Defendants Subtotal	5.56	87.24%	61.39%	87.53%
	TOTAL	7.86	100.00%	70.14%	100.00%

Source: See **Appendix C-5** (Exner Scores) and **Appendix C-2** (White Initial Report Shares).

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX D

ALLOCATION ANALYSIS

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX D-01

**SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED
COSTS**

RECALIBRATED WHITE REPORT SHARES

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX D-01

SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS

RECALIBRATED WHITE REPORT SHARES

Cost Basis Landfill Parties Other Sources	White Report Shares (Recalibrated)	100%	95%	90%	85%	80%	75%	70%	65%
		0%	5%	10%	15%	20%	25%	30%	35%
		100%	100%	100%	100%	100%	100%	100%	100%
		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569
Hobart Corporation	1.56%	\$ 51,958	\$ 49,360	\$ 46,762	\$ 44,164	\$ 41,566	\$ 38,969	\$ 36,371	\$ 33,773
Kelsey-Hayes	6.85%	\$ 228,616	\$ 217,185	\$ 205,754	\$ 194,323	\$ 182,892	\$ 171,462	\$ 160,031	\$ 148,600
NCR	4.36%	\$ 145,483	\$ 138,208	\$ 130,934	\$ 123,660	\$ 116,386	\$ 109,112	\$ 101,838	\$ 94,564
McCaill	8.96%	\$ 299,278	\$ 284,315	\$ 269,351	\$ 254,387	\$ 239,423	\$ 224,459	\$ 209,495	\$ 194,531
Cox Media	0.90%	\$ 30,020	\$ 28,519	\$ 27,018	\$ 25,517	\$ 24,016	\$ 22,515	\$ 21,014	\$ 19,513
Dayton Tire	3.94%	\$ 131,627	\$ 125,046	\$ 118,464	\$ 111,883	\$ 105,302	\$ 98,720	\$ 92,139	\$ 85,558
DP&L	40.69%	\$ 1,358,912	\$ 1,290,967	\$ 1,223,021	\$ 1,155,076	\$ 1,087,130	\$ 1,019,184	\$ 951,239	\$ 883,293
Franklin Iron & Metal Corp	7.26%	\$ 242,471	\$ 230,347	\$ 218,224	\$ 206,100	\$ 193,977	\$ 181,853	\$ 169,730	\$ 157,606
Monsanto	0.25%	\$ 8,260	\$ 7,847	\$ 7,434	\$ 7,021	\$ 6,608	\$ 6,195	\$ 5,782	\$ 5,369
Sherwin-Williams	0.73%	\$ 24,247	\$ 23,035	\$ 21,822	\$ 20,610	\$ 19,398	\$ 18,185	\$ 16,973	\$ 15,761
Valley Asphalt Company	10.66%	\$ 355,924	\$ 338,127	\$ 320,331	\$ 302,535	\$ 284,739	\$ 266,943	\$ 249,147	\$ 231,350
Waste Management of Ohio, Inc.	13.86%	\$ 462,773	\$ 439,635	\$ 416,496	\$ 393,357	\$ 370,219	\$ 347,080	\$ 323,941	\$ 300,803
	100.00%	\$ 3,339,569	\$ 3,172,591	\$ 3,005,612	\$ 2,838,634	\$ 2,671,655	\$ 2,504,677	\$ 2,337,699	\$ 2,170,720
Non-Landfill Sources		\$ -	\$ 166,978	\$ 333,957	\$ 500,935	\$ 667,914	\$ 834,892	\$ 1,001,871	\$ 1,168,849
Total		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569

SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS

White Report
Shares
(Recalibrated)

D-004

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX D-01											
SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS											
RECALIBRATED WHITE REPORT SHARES											
	White Report Shares (Recalibrated)										
		20%	15%	10%	5%	0%	100%	95%	90%	85%	80%
Cost Basis		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569
Landfill Parties											
Other Sources											
		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Hobart Corporation	1.56%	\$ 10,392	\$ 7,794	\$ 5,196	\$ 2,598	\$ (0)	\$ 10,392	\$ 7,794	\$ 5,196	\$ 2,598	\$ (0)
Kelsey-Hayes	6.85%	\$ 45,723	\$ 34,292	\$ 22,862	\$ 11,431	\$ (0)	\$ 45,723	\$ 34,292	\$ 22,862	\$ 11,431	\$ (0)
NCR	4.36%	\$ 29,097	\$ 21,822	\$ 14,548	\$ 7,274	\$ (0)	\$ 29,097	\$ 21,822	\$ 14,548	\$ 7,274	\$ (0)
McCall	8.96%	\$ 59,856	\$ 44,892	\$ 29,928	\$ 14,964	\$ (0)	\$ 59,856	\$ 44,892	\$ 29,928	\$ 14,964	\$ (0)
Cox Media	0.90%	\$ 6,004	\$ 4,503	\$ 3,002	\$ 1,501	\$ (0)	\$ 6,004	\$ 4,503	\$ 3,002	\$ 1,501	\$ (0)
Dayton Tire	3.94%	\$ 26,325	\$ 19,744	\$ 13,163	\$ 6,581	\$ (0)	\$ 26,325	\$ 19,744	\$ 13,163	\$ 6,581	\$ (0)
DP&L	40.69%	\$ 271,782	\$ 203,837	\$ 135,891	\$ 67,946	\$ (0)	\$ 271,782	\$ 203,837	\$ 135,891	\$ 67,946	\$ (0)
Franklin Iron & Metal Corp	7.26%	\$ 48,494	\$ 36,371	\$ 24,247	\$ 12,124	\$ (0)	\$ 48,494	\$ 36,371	\$ 24,247	\$ 12,124	\$ (0)
Monsanto	0.25%	\$ 1,652	\$ 1,239	\$ 826	\$ 413	\$ (0)	\$ 1,652	\$ 1,239	\$ 826	\$ 413	\$ (0)
Sherwin-Williams	0.73%	\$ 4,849	\$ 3,637	\$ 2,425	\$ 1,212	\$ (0)	\$ 4,849	\$ 3,637	\$ 2,425	\$ 1,212	\$ (0)
Valley Asphalt Company	10.66%	\$ 71,185	\$ 53,389	\$ 35,592	\$ 17,796	\$ (0)	\$ 71,185	\$ 53,389	\$ 35,592	\$ 17,796	\$ (0)
Waste Management of Ohio, Inc.	13.86%	\$ 92,555	\$ 69,416	\$ 46,277	\$ 23,139	\$ (0)	\$ 92,555	\$ 69,416	\$ 46,277	\$ 23,139	\$ (0)
	100.00%	\$ 667,914	\$ 500,935	\$ 333,957	\$ 166,978	\$ (0)	\$ 667,914	\$ 500,935	\$ 333,957	\$ 166,978	\$ (0)
Non-Landfill Sources		\$ 2,671,655	\$ 2,838,634	\$ 3,005,612	\$ 3,172,591	\$ 3,339,569	\$ 2,671,655	\$ 2,838,634	\$ 3,005,612	\$ 3,172,591	\$ 3,339,569
Total		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569

Source: See **Appendix C-1** (costs) and **Appendix C-2** (shares).

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX D-02

**SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED
COSTS**

RECALIBRATED WHITE REPORT SHARES -- TIERED RESULTS

APPENDIX D-02

SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS

RECALIBRATED WHITE REPORT SHARES -- TIERED RESULTS

NATHAN
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SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX D-02

SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS

RECALIBRATED WHITE REPORT SHARES -- TIERED RESULTS

Cost Basis	White Report Shares (Recalibrated) - As Tiered	\$ 3,339,569						\$ 3,339,569						\$ 3,339,569						\$ 3,339,569					
		60%	40%	100%	55%	45%	100%	50%	50%	100%	45%	55%	100%	40%	60%	100%	35%	65%	100%	30%	70%	100%	25%	75%	100%
Landfill Parties		\$ 70,131	\$ 150,281	\$ 70,131	\$ 64,287	\$ 137,757	\$ 64,287	\$ 125,234	\$ 125,234	\$ 58,442	\$ 112,710	\$ 52,598	\$ 112,710	\$ 46,754	\$ 100,187	\$ 40,910	\$ 87,664	\$ 40,910	\$ 87,664	\$ 35,065	\$ 75,140	\$ 35,065	\$ 29,221	\$ 62,617	\$ 29,221
Other Sources		\$ 150,281	\$ 70,131	\$ 150,281	\$ 137,757	\$ 64,287	\$ 137,757	\$ 125,234	\$ 125,234	\$ 16,698	\$ 15,028	\$ 52,598	\$ 112,710	\$ 100,187	\$ 13,358	\$ 40,910	\$ 87,664	\$ 40,910	\$ 87,664	\$ 10,019	\$ 75,140	\$ 10,019	\$ 8,349	\$ 62,617	\$ 62,617
Hobart Corporation	3.50%	\$ 20,037	\$ 70,131	\$ 20,037	\$ 18,368	\$ 64,287	\$ 18,368	\$ 58,442	\$ 58,442	\$ 16,698	\$ 15,028	\$ 52,598	\$ 112,710	\$ 100,187	\$ 13,358	\$ 40,910	\$ 87,664	\$ 40,910	\$ 87,664	\$ 35,065	\$ 75,140	\$ 35,065	\$ 29,221	\$ 62,617	\$ 29,221
Kelsey-Hayes	7.50%	\$ 801,497	\$ 150,281	\$ 801,497	\$ 734,705	\$ 137,757	\$ 137,757	\$ 125,234	\$ 125,234	\$ 667,914	\$ 601,122	\$ 52,598	\$ 112,710	\$ 100,187	\$ 534,331	\$ 467,540	\$ 87,664	\$ 40,910	\$ 40,910	\$ 35,065	\$ 75,140	\$ 35,065	\$ 29,221	\$ 62,617	\$ 29,221
NCR	3.50%	\$ 20,037	\$ 70,131	\$ 20,037	\$ 18,368	\$ 64,287	\$ 18,368	\$ 58,442	\$ 58,442	\$ 16,698	\$ 15,028	\$ 52,598	\$ 112,710	\$ 100,187	\$ 13,358	\$ 40,910	\$ 87,664	\$ 40,910	\$ 87,664	\$ 10,019	\$ 75,140	\$ 10,019	\$ 8,349	\$ 62,617	\$ 62,617
McCall	7.50%	\$ 20,037	\$ 70,131	\$ 20,037	\$ 18,368	\$ 64,287	\$ 18,368	\$ 58,442	\$ 58,442	\$ 16,698	\$ 15,028	\$ 52,598	\$ 112,710	\$ 100,187	\$ 13,358	\$ 40,910	\$ 87,664	\$ 40,910	\$ 87,664	\$ 10,019	\$ 75,140	\$ 10,019	\$ 8,349	\$ 62,617	\$ 62,617
Cox Media	1.00%	\$ 20,037	\$ 70,131	\$ 20,037	\$ 18,368	\$ 64,287	\$ 18,368	\$ 58,442	\$ 58,442	\$ 16,698	\$ 15,028	\$ 52,598	\$ 112,710	\$ 100,187	\$ 13,358	\$ 40,910	\$ 87,664	\$ 40,910	\$ 87,664	\$ 10,019	\$ 75,140	\$ 10,019	\$ 8,349	\$ 62,617	\$ 62,617
Dayton Tire	3.50%	\$ 20,037	\$ 70,131	\$ 20,037	\$ 18,368	\$ 64,287	\$ 18,368	\$ 58,442	\$ 58,442	\$ 16,698	\$ 15,028	\$ 52,598	\$ 112,710	\$ 100,187	\$ 13,358	\$ 40,910	\$ 87,664	\$ 40,910	\$ 87,664	\$ 10,019	\$ 75,140	\$ 10,019	\$ 8,349	\$ 62,617	\$ 62,617
DP&L	40.00%	\$ 240,449	\$ 240,449	\$ 240,449	\$ 220,412	\$ 220,412	\$ 220,412	\$ 200,374	\$ 200,374	\$ 200,374	\$ 180,337	\$ 180,337	\$ 180,337	\$ 160,299	\$ 160,299	\$ 140,262	\$ 140,262	\$ 140,262	\$ 140,262	\$ 120,224	\$ 120,224	\$ 120,224	\$ 100,187	\$ 100,187	\$ 100,187
Franklin Iron & Metal Corp	7.50%	\$ 2,003,742	\$ 2,003,742	\$ 2,003,742	\$ 1,836,763	\$ 1,836,763	\$ 1,836,763	\$ 1,669,785	\$ 1,669,785	\$ 1,669,785	\$ 1,502,806	\$ 1,502,806	\$ 1,502,806	\$ 1,335,828	\$ 1,335,828	\$ 1,168,849	\$ 1,168,849	\$ 1,168,849	\$ 1,168,849	\$ 1,001,871	\$ 1,001,871	\$ 1,001,871	\$ 834,892	\$ 834,892	\$ 834,892
Monsanto	1.00%	\$ 1,335,828	\$ 1,335,828	\$ 1,335,828	\$ 1,502,806	\$ 1,502,806	\$ 1,502,806	\$ 1,669,785	\$ 1,669,785	\$ 1,669,785	\$ 1,836,763	\$ 1,836,763	\$ 1,836,763	\$ 2,003,742	\$ 2,003,742	\$ 2,170,720	\$ 2,170,720	\$ 2,170,720	\$ 2,170,720	\$ 2,337,699	\$ 2,337,699	\$ 2,337,699	\$ 2,504,677	\$ 2,504,677	\$ 2,504,677
Sherwin-Williams	1.00%	\$ 20,037	\$ 70,131	\$ 20,037	\$ 18,368	\$ 64,287	\$ 18,368	\$ 58,442	\$ 58,442	\$ 16,698	\$ 15,028	\$ 52,598	\$ 112,710	\$ 100,187	\$ 13,358	\$ 40,910	\$ 87,664	\$ 40,910	\$ 87,664	\$ 10,019	\$ 75,140	\$ 10,019	\$ 8,349	\$ 62,617	\$ 62,617
Valley Asphalt Company	12.00%	\$ 240,449	\$ 240,449	\$ 240,449	\$ 220,412	\$ 220,412	\$ 220,412	\$ 200,374	\$ 200,374	\$ 200,374	\$ 180,337	\$ 180,337	\$ 180,337	\$ 160,299	\$ 160,299	\$ 140,262	\$ 140,262	\$ 140,262	\$ 140,262	\$ 120,224	\$ 120,224	\$ 120,224	\$ 100,187	\$ 100,187	\$ 100,187
Waste Management of Ohio, Inc.	12.00%	\$ 240,449	\$ 240,449	\$ 240,449	\$ 220,412	\$ 220,412	\$ 220,412	\$ 200,374	\$ 200,374	\$ 200,374	\$ 180,337	\$ 180,337	\$ 180,337	\$ 160,299	\$ 160,299	\$ 140,262	\$ 140,262	\$ 140,262	\$ 140,262	\$ 120,224	\$ 120,224	\$ 120,224	\$ 100,187	\$ 100,187	\$ 100,187
	100.00%	\$ 2,003,742	\$ 2,003,742	\$ 2,003,742	\$ 1,836,763	\$ 1,836,763	\$ 1,836,763	\$ 1,669,785	\$ 1,669,785	\$ 1,669,785	\$ 1,502,806	\$ 1,502,806	\$ 1,502,806	\$ 1,335,828	\$ 1,335,828	\$ 1,168,849	\$ 1,168,849	\$ 1,168,849	\$ 1,168,849	\$ 1,001,871	\$ 1,001,871	\$ 1,001,871	\$ 834,892	\$ 834,892	\$ 834,892
Non-Landfill Sources		\$ 1,335,828	\$ 1,335,828	\$ 1,335,828	\$ 1,502,806	\$ 1,502,806	\$ 1,502,806	\$ 1,669,785	\$ 1,669,785	\$ 1,669,785	\$ 1,836,763	\$ 1,836,763	\$ 1,836,763	\$ 2,003,742	\$ 2,003,742	\$ 2,170,720	\$ 2,170,720	\$ 2,170,720	\$ 2,170,720	\$ 2,337,699	\$ 2,337,699	\$ 2,337,699	\$ 2,504,677	\$ 2,504,677	\$ 2,504,677
Total		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX D-02

SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS

RECALIBRATED WHITE REPORT SHARES -- TIERED RESULTS

	White Report Shares (Recalibrated) - As Tiered									
Cost Basis	\$	3,339,569	\$	3,339,569	\$	3,339,569	\$	3,339,569	\$	3,339,569
Landfill Parties										
Other Sources										
		20%	15%	10%	5%	0%				
		80%	85%	90%	95%	100%				
		100%	100%	100%	100%	100%				
Hobart Corporation	3.50%	\$ 23,377	\$ 17,533	\$ 11,688	\$ 5,844	\$ (0)				
Kelsey-Hayes	7.50%	\$ 50,094	\$ 37,570	\$ 25,047	\$ 12,523	\$ (0)				
NCR	3.50%	\$ 23,377	\$ 17,533	\$ 11,688	\$ 5,844	\$ (0)				
McCall	7.50%	\$ 50,094	\$ 37,570	\$ 25,047	\$ 12,523	\$ (0)				
Cox Media	1.00%	\$ 6,679	\$ 5,009	\$ 3,340	\$ 1,670	\$ (0)				
Dayton Tire	3.50%	\$ 23,377	\$ 17,533	\$ 11,688	\$ 5,844	\$ (0)				
DP&L	40.00%	\$ 267,166	\$ 200,374	\$ 133,583	\$ 66,791	\$ (0)				
Franklin Iron & Metal Corp	7.50%	\$ 50,094	\$ 37,570	\$ 25,047	\$ 12,523	\$ (0)				
Monsanto	1.00%	\$ 6,679	\$ 5,009	\$ 3,340	\$ 1,670	\$ (0)				
Sherwin-Williams	1.00%	\$ 6,679	\$ 5,009	\$ 3,340	\$ 1,670	\$ (0)				
Valley Asphalt Company	12.00%	\$ 80,150	\$ 60,112	\$ 40,075	\$ 20,037	\$ (0)				
Waste Management of Ohio, Inc.	12.00%	\$ 80,150	\$ 60,112	\$ 40,075	\$ 20,037	\$ (0)				
	100.00%	\$ 667,914	\$ 500,935	\$ 333,957	\$ 166,978	\$ (0)				
Non-Landfill Sources		\$ 2,671,655	\$ 2,838,634	\$ 3,005,612	\$ 3,172,591	\$ 3,339,569				
Total		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569				

Source: See [Appendix C-1](#) (costs) and [Appendix C-2](#) (shares).

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX D-03

**SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED
COSTS**

BASED ON EXNER ANALYSIS TIERING

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX D-03

SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS

BASED ON EXNER ANALYSIS TIERING

Cost Basis Landfill Parties Other Sources	Exner-Based Tier Scores	100%	95%	90%	85%	80%	75%	70%	65%
		0%	5%	10%	15%	20%	25%	30%	35%
		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569
		100%	100%	100%	100%	100%	100%	100%	100%
		0%	5%	10%	15%	20%	25%	30%	35%
		100%	100%	100%	100%	100%	100%	100%	100%
Hobart Corporation	11.45%	\$ 382,393	\$ 363,274	\$ 344,154	\$ 325,034	\$ 305,915	\$ 286,795	\$ 267,675	\$ 248,556
Kelsey-Hayes	6.36%	\$ 212,441	\$ 201,819	\$ 191,197	\$ 180,575	\$ 169,953	\$ 159,331	\$ 148,709	\$ 138,087
NCR	11.45%	\$ 382,393	\$ 363,274	\$ 344,154	\$ 325,034	\$ 305,915	\$ 286,795	\$ 267,675	\$ 248,556
McCaill	11.45%	\$ 382,393	\$ 363,274	\$ 344,154	\$ 325,034	\$ 305,915	\$ 286,795	\$ 267,675	\$ 248,556
Cox Media	6.36%	\$ 212,441	\$ 201,819	\$ 191,197	\$ 180,575	\$ 169,953	\$ 159,331	\$ 148,709	\$ 138,087
Dayton Tire	11.45%	\$ 382,393	\$ 363,274	\$ 344,154	\$ 325,034	\$ 305,915	\$ 286,795	\$ 267,675	\$ 248,556
DP&L	11.45%	\$ 382,393	\$ 363,274	\$ 344,154	\$ 325,034	\$ 305,915	\$ 286,795	\$ 267,675	\$ 248,556
Franklin Iron & Metal Corp	2.29%	\$ 76,479	\$ 72,655	\$ 68,831	\$ 65,007	\$ 61,183	\$ 57,359	\$ 53,535	\$ 49,711
Monsanto	11.45%	\$ 382,393	\$ 363,274	\$ 344,154	\$ 325,034	\$ 305,915	\$ 286,795	\$ 267,675	\$ 248,556
Sherwin-Williams	3.56%	\$ 118,967	\$ 113,019	\$ 107,070	\$ 101,122	\$ 95,173	\$ 89,225	\$ 83,277	\$ 77,328
Valley Asphalt Company	11.45%	\$ 382,393	\$ 363,274	\$ 344,154	\$ 325,034	\$ 305,915	\$ 286,795	\$ 267,675	\$ 248,556
Waste Management of Ohio, Inc.	1.27%	\$ 42,488	\$ 40,364	\$ 38,239	\$ 36,115	\$ 33,991	\$ 31,866	\$ 29,742	\$ 27,617
	100.00%	\$ 3,339,569	\$ 3,172,591	\$ 3,005,612	\$ 2,838,634	\$ 2,671,655	\$ 2,504,677	\$ 2,337,699	\$ 2,170,720
Non-Landfill Sources		\$ -	\$ 166,978	\$ 333,957	\$ 500,935	\$ 667,914	\$ 834,892	\$ 1,001,871	\$ 1,168,849
Total		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX D-03

SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS

BASED ON EXNER ANALYSIS TIERING

Cost Basis	Exner-Based Tier Scores	\$ 3,339,569						\$ 3,339,569						\$ 3,339,569					
		60%		40%		100%		55%		45%		100%		35%		65%		100%	
Landfill Parties		\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
Other Sources		\$ 3,339,569	\$ 229,436	\$ 229,436	\$ 229,436	\$ 229,436	\$ 229,436	\$ 210,316	\$ 210,316	\$ 191,197	\$ 191,197	\$ 191,197	\$ 191,197	\$ 133,838	\$ 133,838	\$ 133,838	\$ 133,838	\$ 114,718	\$ 114,718
		\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
Hobart Corporation	11.45%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
Kelsey-Hayes	6.36%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
NCR	11.45%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
McCaill	11.45%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
Cox Media	6.36%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
Dayton Tire	11.45%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
DP&L	11.45%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
Franklin Iron & Metal Corp	2.29%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
Monsanto	11.45%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
Sherwin-Williams	3.56%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
Valley Asphalt Company	11.45%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
Waste Management of Ohio, Inc.	1.27%	\$ 3,339,569	\$ 229,436	\$ 127,464	\$ 229,436	\$ 127,464	\$ 229,436	\$ 116,842	\$ 210,316	\$ 191,197	\$ 106,220	\$ 191,197	\$ 106,220	\$ 74,354	\$ 133,838	\$ 74,354	\$ 133,838	\$ 114,718	\$ 114,718
	100.00%	\$ 3,339,569	\$ 2,003,742	\$ 2,003,742	\$ 2,003,742	\$ 2,003,742	\$ 2,003,742	\$ 1,836,763	\$ 1,836,763	\$ 1,669,785	\$ 1,669,785	\$ 1,669,785	\$ 1,669,785	\$ 1,502,806	\$ 1,502,806	\$ 1,502,806	\$ 1,502,806	\$ 1,001,871	\$ 1,001,871
Non-Landfill Sources		\$ 3,339,569	\$ 1,335,828	\$ 1,335,828	\$ 1,335,828	\$ 1,335,828	\$ 1,335,828	\$ 1,502,806	\$ 1,502,806	\$ 1,669,785	\$ 1,669,785	\$ 1,669,785	\$ 1,669,785	\$ 2,170,720	\$ 2,170,720	\$ 2,170,720	\$ 2,170,720	\$ 2,337,699	\$ 2,337,699
Total		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX D-03											
SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS											
BASED ON EXNER ANALYSIS TIERING											
Cost Basis	Exner-Based Tier Scores										
		20%	15%	10%	5%	0%	100%	95%	100%	100%	100%
Landfill Parties		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569
Other Sources		80%	85%	90%	95%	100%	100%	100%	100%	100%	100%
		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Hobart Corporation	11.45%	\$ 76,479	\$ 57,359	\$ 38,239	\$ 19,120	\$ (0)					
Kelsey-Hayes	6.36%	\$ 42,488	\$ 31,866	\$ 21,244	\$ 10,622	\$ (0)					
NCR	11.45%	\$ 76,479	\$ 57,359	\$ 38,239	\$ 19,120	\$ (0)					
McCall	11.45%	\$ 76,479	\$ 57,359	\$ 38,239	\$ 19,120	\$ (0)					
Cox Media	6.36%	\$ 42,488	\$ 31,866	\$ 21,244	\$ 10,622	\$ (0)					
Dayton Tire	11.45%	\$ 76,479	\$ 57,359	\$ 38,239	\$ 19,120	\$ (0)					
DP&L	11.45%	\$ 76,479	\$ 57,359	\$ 38,239	\$ 19,120	\$ (0)					
Franklin Iron & Metal Corp	2.29%	\$ 15,296	\$ 11,472	\$ 7,648	\$ 3,824	\$ (0)					
Monsanto	11.45%	\$ 76,479	\$ 57,359	\$ 38,239	\$ 19,120	\$ (0)					
Sherwin-Williams	3.56%	\$ 23,793	\$ 17,845	\$ 11,897	\$ 5,948	\$ (0)					
Valley Asphalt Company	11.45%	\$ 76,479	\$ 57,359	\$ 38,239	\$ 19,120	\$ (0)					
Waste Management of Ohio, Inc.	1.27%	\$ 8,498	\$ 6,373	\$ 4,249	\$ 2,124	\$ (0)					
	100.00%	\$ 667,914	\$ 500,935	\$ 333,957	\$ 166,978	\$ (0)					
Non-Landfill Sources		\$ 2,671,655	\$ 2,838,634	\$ 3,005,612	\$ 3,172,591	\$ 3,339,569					
Total		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569					

Source: See **Appendix C-1** (costs) and **Appendix C-5** (tier shares).

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX D-04

**SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED
COSTS**

BASED ON EXNER TIER RESULTS AND WHITE REPORT SCORES

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX D-04

SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS

BASED ON EXNER TIER RESULTS AND WHITE REPORT SCORES

Cost Basis Landfill Parties Other Sources	Exner-Based Tier Scores & White Recalibrated Results	100%	95%	90%	85%	80%	75%	70%	65%
		0%	5%	10%	15%	20%	25%	30%	35%
		100%	100%	100%	100%	100%	100%	100%	100%
		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569
Hobart Corporation	2.00%	\$ 66,671	\$ 63,338	\$ 60,004	\$ 56,671	\$ 53,337	\$ 50,003	\$ 46,670	\$ 43,336
Kelsey-Hayes	4.88%	\$ 162,974	\$ 154,825	\$ 146,677	\$ 138,528	\$ 130,379	\$ 122,231	\$ 114,082	\$ 105,933
NCR	5.59%	\$ 186,679	\$ 177,345	\$ 168,011	\$ 158,678	\$ 149,344	\$ 140,010	\$ 130,676	\$ 121,342
McCaill	11.50%	\$ 384,026	\$ 364,825	\$ 345,624	\$ 326,422	\$ 307,221	\$ 288,020	\$ 268,818	\$ 249,617
Cox Media	0.64%	\$ 21,401	\$ 20,331	\$ 19,261	\$ 18,191	\$ 17,121	\$ 16,050	\$ 14,980	\$ 13,910
Dayton Tire	5.06%	\$ 168,900	\$ 160,455	\$ 152,010	\$ 143,565	\$ 135,120	\$ 126,675	\$ 118,230	\$ 109,785
DP&L	52.21%	\$ 1,743,720	\$ 1,656,534	\$ 1,569,348	\$ 1,482,162	\$ 1,394,976	\$ 1,307,790	\$ 1,220,604	\$ 1,133,418
Franklin Iron & Metal Corp	1.86%	\$ 62,226	\$ 59,115	\$ 56,004	\$ 52,893	\$ 49,781	\$ 46,670	\$ 43,559	\$ 40,447
Monsanto	0.32%	\$ 10,599	\$ 10,069	\$ 9,539	\$ 9,009	\$ 8,479	\$ 7,949	\$ 7,419	\$ 6,889
Sherwin-Williams	0.29%	\$ 9,680	\$ 9,196	\$ 8,712	\$ 8,228	\$ 7,744	\$ 7,260	\$ 6,776	\$ 6,292
Valley Asphalt Company	13.68%	\$ 456,712	\$ 433,876	\$ 411,041	\$ 388,205	\$ 365,369	\$ 342,534	\$ 319,698	\$ 296,863
Waste Management of Ohio, Inc.	1.98%	\$ 65,980	\$ 62,681	\$ 59,382	\$ 56,083	\$ 52,784	\$ 49,485	\$ 46,186	\$ 42,887
	100.00%	\$ 3,339,569	\$ 3,172,591	\$ 3,005,612	\$ 2,838,634	\$ 2,671,655	\$ 2,504,677	\$ 2,337,699	\$ 2,170,720
Non-Landfill Sources		\$ -	\$ 166,978	\$ 333,957	\$ 500,935	\$ 667,914	\$ 834,892	\$ 1,001,871	\$ 1,168,849
Total		<u>\$ 3,339,569</u>	<u>\$ 3,339,569</u>	<u>\$ 3,339,569</u>	<u>\$ 3,339,569</u>	<u>\$ 3,339,569</u>	<u>\$ 3,339,569</u>	<u>\$ 3,339,569</u>	<u>\$ 3,339,569</u>

SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS

BASED ON EXNER TIER RESULTS AND WHITE REPORT SCORES

NATHAN
Trusted for Excellence

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX D-04

SENSITIVITY ANALYSIS - ALLOCATION SHARES FOR VI-RELATED COSTS

BASED ON EXNER TIER RESULTS AND WHITE REPORT SCORES

	Exner-Based Tier Scores & White Recalibrated Results	20%		15%		10%		5%		0%	
		80%	100%	85%	100%	90%	100%	95%	100%	100%	100%
Cost Basis		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569
Landfill Parties											
Other Sources											
		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Hobart Corporation	2.00%	\$ 13,334	\$ 10,001	\$ 6,667	\$ 3,334	\$ (0)					
Kelsey-Hayes	4.88%	\$ 32,595	\$ 24,446	\$ 16,297	\$ 8,149	\$ (0)					
NCR	5.59%	\$ 37,336	\$ 28,002	\$ 18,668	\$ 9,334	\$ (0)					
McCall	11.50%	\$ 76,805	\$ 57,604	\$ 38,403	\$ 19,201	\$ (0)					
Cox Media	0.64%	\$ 4,280	\$ 3,210	\$ 2,140	\$ 1,070	\$ (0)					
Dayton Tire	5.06%	\$ 33,780	\$ 25,335	\$ 16,890	\$ 8,445	\$ (0)					
DP&L	52.21%	\$ 348,744	\$ 261,558	\$ 174,372	\$ 87,186	\$ (0)					
Franklin Iron & Metal Corp	1.86%	\$ 12,445	\$ 9,334	\$ 6,223	\$ 3,111	\$ (0)					
Monsanto	0.32%	\$ 2,120	\$ 1,590	\$ 1,060	\$ 530	\$ (0)					
Sherwin-Williams	0.29%	\$ 1,936	\$ 1,452	\$ 968	\$ 484	\$ (0)					
Valley Asphalt Company	13.68%	\$ 91,342	\$ 68,507	\$ 45,671	\$ 22,836	\$ (0)					
Waste Management of Ohio, Inc.	1.98%	\$ 13,196	\$ 9,897	\$ 6,598	\$ 3,299	\$ (0)					
	100.00%	\$ 667,914	\$ 500,935	\$ 333,957	\$ 166,978	\$ (0)					
Non-Landfill Sources		\$ 2,671,655	\$ 2,838,634	\$ 3,005,612	\$ 3,172,591	\$ 3,339,569					
Total		\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569					

Source: See **Appendix C-1** (costs) and **Appendix C-2** (White shares) and **Appendix C-5** (Exner Tier Scores).

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX E

ORPHAN SHARE ADJUSTMENTS

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX E-01

ORPHAN SHARE ADJUSTMENTS

**BASED ON WHITE REPORT (FOR ORPHAN) AND EXNER TIER
SCORES (FOR LANDFILL PARTIES)**

APPENDIX E-01

ORPHAN SHARE CALCULATIONS

BASED ON WHITE REPORT (FOR ORPHAN) AND EXNER TIER SCORES (FOR LANDFILL PARTIES)

WHITE REBUTTAL REPORT (JULY 2018) - SOUTH DAYTON DUMP LANDFILL ALLOCATION

SOUTH DAYTON DUMP & LANDFILL ALLOCATION

APPENDIX E-02

ORPHAN SHARE ADJUSTMENTS

**BASED ON WHITE REPORT (FOR ORPHAN) AND EXNER TIER
SCORES AND WHITE SCORES (FOR LANDFILL PARTIES)**

SOUTH DAYTON DUMP LANDFILL ALLOCATION

APPENDIX E-02

ORPHAN SHARE CALCULATIONS

BASED ON WHITE REPORT (FOR ORPHAN) AND EXNER TIER SCORES AND WHITE SCORES (FOR LANDFILL PARTIES)

Cost Basis Landfill Parties Other Sources	White Report Shares (Recalibrated)	Exner-Based Tier Scores & White Recalibrated Results	\$			Assigned Cost	Shares
			30%	70%	100%		
Hobart Corporation	1.56%	2.00%	\$ 15,587	\$ 46,670	\$ 3,339,569	\$ 62,257	1.86%
Kelsey-Hayes	6.85%	4.88%	\$ 68,585	\$ 114,082	\$ 3,339,569	\$ 182,667	5.47%
NCR	4.36%	5.59%	\$ 43,645	\$ 130,676	\$ 3,339,569	\$ 174,320	5.22%
McCall	8.96%	11.50%	\$ 89,784	\$ 268,818	\$ 3,339,569	\$ 358,602	10.74%
Cox Media	0.90%	0.64%	\$ 9,006	\$ 14,980	\$ 3,339,569	\$ 23,987	0.72%
Dayton Tire	3.94%	5.06%	\$ 39,488	\$ 118,230	\$ 3,339,569	\$ 157,718	4.72%
DP&L	40.69%	52.21%	\$ 407,674	\$ 1,220,604	\$ 3,339,569	\$ 1,628,278	48.76%
Franklin Iron & Metal Corp	7.26%	1.85%	\$ 72,741	\$ 43,559	\$ 3,339,569	\$ 116,300	3.48%
Monsanto	0.25%	0.32%	\$ 2,478	\$ 7,419	\$ 3,339,569	\$ 9,897	0.30%
Sherwin-Williams	0.73%	0.29%	\$ 7,274	\$ 6,776	\$ 3,339,569	\$ 14,050	0.42%
Valley Asphalt Company	10.66%	13.68%	\$ 106,777	\$ 319,698	\$ 3,339,569	\$ 426,475	12.77%
Waste Management of Ohio, Inc.	13.86%	1.98%	\$ 138,832	\$ 46,186	\$ 3,339,569	\$ 185,018	5.54%
	100.00%	100.00%	\$ 1,001,871	\$ 2,337,699	\$ 3,339,569	\$ 3,339,569	100.00%
Non-Landfill Sources			\$ 2,337,699	\$ 1,001,871	\$ -		
Total			\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	\$ 3,339,569	